THE WYOMING FUNDING MODEL

Guidebook and Technical Specifications

July 11, 2008

Matthew Willmarth
Wyoming Department of Education

Michael Goetz
Lawrence O. Picus
Allan Odden
Lawrence O. Picus and Associates

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Acknowledgements

Preparation of this document was a joint effort of the Wyoming Department of Education and its consultants, Lawrence O. Picus and Associates. The authors would like to thank a number of individuals who have contributed to the process. This includes the following individuals:

Wyoming Department of Education

Fred Hansen
Joe Simpson
Mary Kay Hill

Wyoming Legislative Service Office

Brenda Long
Matt Sackett
Dave Nelson

Wyoming School Finance Litigation Office

Michael O'Donnell
Amy Pauli
Richard Seder

Lawrence O. Picus and Associates

Mark Fermanich
Anabel Aportela
Robert Nelli
Michael Wolkoff
Bruce Baker
Michelle Turner Mangan

Chapter 1 - Introduction

The purpose of this *Guidebook* is to document the operation of the Wyoming Funding Model (referred to as the "model" throughout the remainder of this *Guidebook*) and the associated worksheets used by the Wyoming Department of Education (WDE) to allocate dollar resources to the state's school districts. Every five years, the state "recalibrates" the model used to distribute funds to schools to ensure that funding for schools is "cost based" as required by the *Campbell* school finance court rulings.[1] In 2005, the funding system was recalibrated and a new funding model was developed. This model can be found at:

http://legisweb.state.wy.us/2008/interim/schoolfinance/modelversions.htm

The model was enacted into law during the 2006 session of the Legislature and has been modified by subsequent legislation. The recalibration report upon which the model is based was prepared for Wyoming by Lawrence O. Picus and Associates and can be found on the Wyoming Legislative Service Office website at:

http://legisweb.state.wy.us/2008/interim/schoolfinance/WYRecalibration.pdf

The funding system consists of three major components:

[1]See Campbell County School District, et al. v. State, 2008 WY 2, P. 2d and the cases cited therein.

1. Legislation enacting the model. This includes the statutory language to fund schools, and beginning in 2006, included an appendix known as "Attachment A" which outlines specific funding decisions made by the Legislature.
2. The actual model, which is a Microsoft Office Excel based workbook, contains a set of linked worksheets which compute school and district funding allocations on the basis of the recalibration report and subsequent Legislative acts as established in law and in "Attachment A".
3. Additional worksheets developed by the WDE to distribute funds to the school districts.

Chapter 2 of this *Guidebook* documents the operation of the model. Each subchapter describes one component of the model and includes a text description of the function of the specific worksheet or worksheets, as well as a table that identifies:

- The cell reference of each function on the worksheet ("Position");
- The formula or data entry options for that cell ("Formula") ;
- A description of the actual computations made by the formula in that cell ("Description"); and
- Comments to further describe the cell's function.

Chapter 3 documents the WDE's Statewide Payment Model[2] (referred to as the "payment model" throughout the remainder of this *Guidebook*). This is essentially a copy of the model with the addition of worksheets to meet the WDE's statutory obligation of distributing funding to each school district.

[2] The model used to write this *Guidebook* was Wyoming Funding Model Version 1f and the payment model used in referencing formulas and cell locations in this *Guidebook* was the funding year 2007-08 Statewide Payment Model.

Chapter 4 describes a set of additional worksheets used by the WDE to convert data provided by school districts into formats that can be used in the payment model.

Because the model is a dynamic instrument subject to change by the Legislature or the WDE (the latter, technical corrections only), this *Guidebook* is made available on the Internet, and will be updated on a regular basis as changes to the system are implemented. **Users of this *Guidebook* should check the *Guidebook* website regularly before making any decisions regarding allocation of funding to ensure they have the most recent version of the document available.**

To assist you in reading this *Guidebook*, the following list of acronyms are used:

ADM	Average Daily Membership
ECA	External Cost Adjustment
ELL	English Language Learner
FRL	Free and Reduced Lunch
FTE	Full-Time Equivalent
GSF	Gross Square Foot/Footage
HH	Hold Harmless
HWI	Hedonic Wage Index
ID	Identification
O&M	Operations and Maintenance
RCA	Regional Cost Adjustment
SFC	School Facilities Commission
Voc Ed	Vocational Education
WCLI	Wyoming Cost-of-Living Index
WDE	Wyoming Department of Education
WDE 601	Annual District Report
WDE 602	WISE School District Staff Member Collection
WISE	Wyoming Integrated Statewide Education

Chapter 2 – Wyoming Funding Model Worksheets

Inputs Worksheet

The *Inputs* worksheet is the location where entries regarding Attachment A are documented and input into the other worksheets in the model. Entries from the *Inputs* worksheet are carried into other worksheets in the model for computation. In addition, the *Inputs* worksheet was originally designed to provide the Legislature with the ability to simulate the cost of alternative model assumptions and decisions, and provide an estimate of the change in the cost of the model from a predetermined level of estimated expenditures. Each cell where data can be entered is documented below; all page references are to the 2005 recalibration report which can be found at http://legisweb.state.wy.us/2008/interim/schoolfinance/WYRecalibration.pdf and is herein after referred to as "report."

Table 2.1 documents the entries and operation of the *Inputs* worksheet. In several categories current year data will be shifted to columns to the right (e.g., from D to E and then from E to F, etc.) to maintain a historical record and to ensure that the External Cost Adjustment (ECA) is compounded appropriately.

Table 2.1 – Inputs Worksheet Parameters

Position	Entry Options	Description	Comments
D9	None	This cell contains the total cost of the model as referenced from column S of the *Base Sheet* worksheet.	The value in cell C9 is the computed expenditures from the model.
D13	None	This cell computes	This figure is used

		the difference between the base funding and changes made through this *Inputs* worksheet sheet.	to simulate cost differences for the Legislature, and does not reflect the final cost of the model.
D16	None	This is a note indicating that before relying on the cost estimate and cost difference provided above, the macro [ctrl+r] should be run to refresh the Pivot tables in the model.	This ensures accurate computations and comparisons, and should be run every time changes are made to the model.
ADM Computations			
D34	1 = Full-Day Kindergarten (K) 2 = Half-Day K	This cell determines whether the model funds full-day K programs (value = 1) or half-day K programs (value = 2).	The current model uses full day K. (See report, pp. 12-13).
D35	1 = greater of 2 or 2 = prior school year Average Daily Membership (ADM) 3 = 3 year rolling average ADM	The model bases the distribution of most resources on ADM. This cell determines the model ADM to use. If a "2" is entered in this cell, the prior year ADM is used, if a "3" is entered, a three year rolling average ADM is used. Option "1" uses the greater of these two options.	The model uses option 1 for computing ADM. (See report, pp. 11-12).
Specialist Teachers			
D39 D40 D41	A percentage is entered in this cell indicating the percent of core teachers to be used to determine the	The model provides resources for specialist teachers who teach electives (e.g. art, music, PE, etc.). The number	The percent of specialist teachers was determined by legislative action (see report, pp. 32-40; and Attachment

	number of specialist teachers. D39 is for elementary schools. D40 is for middle schools. D41 is for high schools.	of specialist teacher positions is a function of the core teacher allocations (documented below in cells D80-95).	A). The model resources specialist teachers at 20% for elementary schools, and 33% for middle and high schools.
Regional Cost Adjustment			
D45	This cell is used to determine which of several regional cost adjustments should be used: 1 = Hedonic cost adjustment 2 = Blank for future use 3 = Wyoming Cost of Living Index (WCLI) 4 = WCLI with a minimum value of 1.0 5 = WCLI as estimated by Godby 6 = WCLI without Teton County in the estimate 7 = Greater of 1 or 3 8 = Greater of 1 or 4	A regional cost adjustment modifies the estimated cost of personnel based on geographic differences across the state. As described in the report (see pp. 163-176) there are a number of alternative approaches for estimating regional cost differences. The options available through this cell provide policy makers with a series of choices that accommodate such regional differences. This adjustment is then used to adjust upward (or potentially downward depending on the option chosen) all salaries estimated for a school district.	Because most cost indices are indexed to a state average, many districts found their regional adjustment to be negative (i.e. less than one). The final Legislative determination for a regional cost adjustment was to use the higher of the WCLI, a Hedonic Cost Index (HCI) computed by consultants or the value 1.0 (see report pp. 168-176 for details as well as the report's Appendix D for more details on cost indexes generally and Appendix E for details on Hedonic indexes and how it was computed for Wyoming).

		Cell D236 allows for classified personnel to be included or excluded from the regional cost adjustment as documented below.	Classified personnel are included in the Regional Cost Adjustment as determined by the Legislature.
External Cost Adjustment			
D51	None	The External Cost Adjustment (ECA) as determined by the Legislature is used to adjust prior year price or cost variables to the current school year.	See report, pp. 164-168.
E51	None	The prior school year's ECA as determined by the Legislature.	The ECA is applied cumulatively in years between recalibration.
E50	None	Used in the recalibration process to establish base year costs, but has no functionality in the current computation of model resources.	See report, pp. 164-168.
Summer School			
D55	Indicates the grade levels for which summer school is offered.	Acceptable values for this cell are K-12, K-5, 4-5, 6-8, and 9-12. The option chosen determines which grade span is used to compute the number of students for which summer school is resourced.	See report, pp. 60-66. The Legislature determined that funding for summer school would be provided through a separate categorical grant program.
D56	Determines the percent of at-risk	A percent figure is entered here.	

	students assumed to participate in summer school programs.	Entering a zero in this cell results in no funding in the model for summer school.	
D57	Determines the pupil teacher ratio (class size) used to estimate the teaching resources needed to provide summer school.	The pupil/teacher ratio used to compute teacher resources for summer school is entered here. Any figure can be used.	
Extended Day			
D61	Indicates the grade levels for which extended day programs are offered.	Acceptable values for this cell are K-12, K-5, 4-5, 6-8, and 9-12. The option chosen determines which grade span is used to compute the number of students for which extended day is resourced.	See report, pp. 55-60. The Legislature determined that funding for extended day programs would be provided through a separate categorical grant program.
D62	Determines the percent of at-risk students assumed to participate in extended day programs.	A percent figure is entered here. Entering a zero in this cell results in no funding in the model for extended day.	
D63	Determines the pupil teacher ratio (class size) used to estimate the teaching resources needed to provide extended day programs.	The pupil/teacher ratio used to compute teacher resources for extended day is entered here. Any figure can be used.	
Extra Professional Development Days			
D67	None	Provides five additional professional	The purpose of this is to ensure that districts have

D68	None	development days for teachers. Used to indicate the average number of days in teacher contracts at the time of recalibration.	resources to pay teachers for 10 days of professional development time. (See report, pp. 105-111).
Minimum Teachers			
D72 D74 D75 D76	None None – Cells D74 through D76 are used to enter the minimum number of teachers at elementary (D74) middle (D75) and high schools (D76).	Establishes minimum teachers for each elementary, middle and high school by grade band, with small school adjustment at each level when appropriate.	Established by the Legislature during the 2006 session, for grade bands greater than 49 ADM, the effect is to provide 6 minimum teachers (D74) at elementary grades, 8 minimum teachers (D75) at middle grades, and 10 minimum teachers (D76) at high school grades. In cases where grade levels have 49 or fewer ADM, the model provides staffing resources at the small school staffing ratio (Cell D94).
Class Size			
Cells D80 to D92	None	The values entered in cells D80-D92 establish the class size in grades K-12.	Entries are Legislatively determined. For a discussion of why the values 16 for grades K-5 and 21 for grades 6-12 were used, see report pp. 21-31.
D93	None	Establishes the class size for alternative	In each instance, small schools and

		schools.	alternative schools receive funding for one assistant principal plus funding for one teacher for every 7 ADM. This allocation is to cover all school level staff.
D94	None	Establishes the class size for small schools.	
D95	None	Establishes the class size for 6th grade classes offered in an elementary school.	
Student Activities			
D99	D99 = "1" $250 per ADM D99 = "2" Model uses school level D99 = "3" Model uses grade level	Options "2" and "3" draw from the *Activities* worksheet. Under option "2", funding is based on school level, while under option "3", funding is based on grade level.	The *Activities* worksheet uses option 3, which is based on recommendations provided by WY school business managers, and approved by the Legislature. For option 1, see report pp. 101-105.
Small Schools Decision			
D103	None	The value in cell D103 determines the point at which schools are treated as "small."	Small schools receive funding at the level of 1 assistant principal plus one teacher for every 7 ADM as determined in cell D94. This allocation is to cover all school level staff.
D104	None	This cell establishes an additional adjustment for districts with no	The adjustment was enacted by the 2006 Legislature.

		school larger than 49 students.	Small schools in these districts receive funding at the level of 1 assistant principal plus 1.5 teachers for every 7 ADM as determined in cell D94. This allocation is to cover all school level staff.
Salaries			
Cells D110 to L122	None[3]	These cells provide the average salary and salary adjustments (i.e. educational attainment and experience as well as for administrators responsibility and span of control) of various personnel positions to be used in estimating the cost of the model.	Values in D110 to L 122 are used to determine district level compensation on the *Salaries* worksheet. See Appendix F of the report.
Benefits			
D129 D130	None	Contains the percentage cost of non-health benefits to be added to each salary as part of total compensation for each model generated full-time equivalent (FTE). Represents the dollar value of health care benefits to be added to each salary as part of total compensation	See report pp. 161-162 and Appendix F. The model health insurance amount is computed annually in accordance with W.S. 21-13-309(m)(v)((F).

[3] The model on file with the Secretary of State has hard coded values in these cells. The payment model multiplies the previous year's salary and salary adjustment values by the ECA in cell D124.

		for each model generated FTE.	
Vocational Education			
D137 to D141	None	The values entered in this portion of the *Inputs* worksheet are used to estimate the additional costs of the vocational education program. The value in cell D137 is the additional weight to apply to FTE participants in vocational education programs. The value in cell D138 is the high school class size used in estimating vocational education program costs. The value in cell D139 is the equipment allowance per approved vocational education program. The value in cell D140 is the supply allowance per vocational education FTE teacher. The value in cell D141 is the replacement allowance per vocational education program.	The effect of the weight (currently 0.29) is to allow for smaller class sizes in vocational education programs. Cells D139 to D141 are adjusted annually by the ECA in cell D143. (See report pp. 97-100).

D143	Equals ECA amount in cell D51.	ECA used to adjust vocational education program costs.	
Per Pupil Resources			
D148 to D158	None	Values in column D represent prior year per ADM resource costs adjusted by the ECA in cell D161.	See report, pp. 77-85; 135-143.
D161	Equals ECA amount in cell D51.	ECA used to adjust per ADM resource costs.	
Utilities ECA			
D166	D166 equals ECA amount in cell D51.	D166 contains the ECA value to use for utilities.	
Custodians			
D175 to D180	None	These values are used to compute quantity of custodian FTEs allocated to a school.	The model uses four research-based standards for allocation of custodian resources and averages the results of each for each school. This figure is then rounded up to the next whole number. Custodian parameters in each cell indicate the number used to calculate custodians on the *O&M* (Operations and Maintenance) worksheet (i.e. D175 teachers, D176 ADM, D177 classrooms and D178 allowable gross square footage (GSF) in the school).

			Cell D180 is used to allocate additional FTE custodial positions to secondary schools.
Maintenance Workers			
D187 to D203 E187 to E203	None	Maintenance worker FTEs are calculated on the basis of four factors: 1. Building (a factor of 1 [cell D187] for all buildings); 2. The lesser of actual educational GSF or School Facilities Commission (SFC) allowable educational GSF [cell D217] as compared to the standard of 60,000 GSF [cell D188]; 3. School ADM as compared to the standard of 1,000 ADM [cell D189]; and 4. General Fund operating expenditures as compared to the standard of $5,000,000 [cell D190] These four FTE factors are added together and divided by four to arrive at a base FTE. The base number is further adjusted for: 1. School level (base FTE is multiplied by 0.8 [cell D192] for elementary, 1.0 [cell D193] for middle, and 2.0 [cell D194] for high schools); 2. Small district size where FTE are multiplied by a factor of 1.1 [cell D198] for under 1,000 ADM [cell D197]; and 3. Building age where schools under 10 years old [cell D201] are multiplied by a factor of .95 [cell E201]; over 30 years old [cell D202] by a factor of 1.1 [cell E202]; and schools between 10 and 30 years old are multiplied by a factor of 1.0 [cell E203]. Maintenance worker FTEs are determined	

		to be sufficient to service all buildings in a district, both educational and non-educational (See report p. 269).	
Groundskeepers			
D207 to D212	None	Groundskeeper FTEs are determined at the site rather than building/program level. The number of FTEs for all sites, both educational and non-educational, is based on the number of acres of the site and the standard for the number of annual work hours per acre (cell D207). The FTE calculation assumes a 2,008 hour work year (cell D208) for groundskeepers. Sites acquired after July 1, 1997 (cell D209) are subject to exceptions when calculating groundskeeper FTEs (see Groundskeepers section of this *Guidebook, p. 121*). The initial FTE is adjusted for the primary school level or use of the site, with non-educational and elementary school sites receiving no additional adjustment (cell D210), middle school sites receiving an adjustment factor of 1.5 (cell D211) and high school sites an adjustment factor of 2.5 (cell D212).	
Other O&M Parameters			
D216	None	The year of the model for O&M.	
D217	None	Allows for educational gross square footage in excess of SFC standards as found in cell D217.	See also W.S. 21-15-109.
D219	None	The amount per GSF provided for maintenance supplies.	GSF equals the lesser of actual educational GSF or SFC allowable educational GSF. This figure is adjusted by the ECA in cell D221.
D221	Equals the ECA		

	adjustment in D51		
Substitute Salary			
D226 D228	None Equals the ECA adjustment in D51	Equals prior year substitute salary increased by the ECA in cell D228	Contains the daily substitute salary used in computing the total costs of the model (See report pp. 67-68). This figure is adjusted by the ECA in cell D228.
Instructional Facilitators			
D232	Entry is "0" or "1".	This cell has the value of "1" if instructional facilitators are included in the model and "0" if they are not included in the model.	The 2006 Legislature removed instructional facilitators from the model and funded them separately through a categorical program. (See report, pp. 41-42).
Classified Staff with Regional Cost Adjustment (RCA)			
D236	This cell has a value of "0" or "1".	This cell has the value of "1" if the Regional Cost Adjustment (RCA) is applied to classified salaries and "0" if it is not applied to classified salaries	The RCA adjusts for regional differences in costs across the state. It is applied only to salaries in the model. If cell D236 is "1", then it is used for both certificated and classified salaries in the model, if it is "0", then it is only applied to certificated salaries in the model. (See report, pp. 168-175).
Central Office			
D240 D241	None	Entries in these cells determine the number of professional staff	See Attachment A. Note that these resources are pro-

		(D240) and classified staff (D241) resourced at a district of 3,500 ADM.	rated based on district enrollment with specific minimums as detailed in the central office section of this *Guidebook*.

The *Inputs* worksheet contains a macro. A macro is a sequence of steps that is automated by a key stroke. The macro's key stroke in this case is crtl+r (pressing the "ctrl" key + the "r" key at the same time), which refreshes pivot tables contained in following locations:

- Cell O6 – sum of each district's model ADM calculated on the *ADM* worksheet.
- Cell R6 – sum of each district's total school resources calculated on the *School Resources* worksheet.
- Cell U6 – sum of each district's generated custodial FTEs on the *O&M* worksheet.
- Cell X6 – sum of each district's generated maintenance worker FTEs on the *O&M* worksheet.
- Cell AA6 – sum of each district's generated groundskeeper FTEs on the *Groundskeepers* worksheet.
- Cell AD6 – sum of each district's model ADM and a count of their schools. Column AG then calculates each district's average school ADM.
- Cell AQ6 – sum of each district's O&M supplies amount calculated on the *O&M* worksheet.

- Cell AT6 – sum of each district's total model gross square footage amount calculated on the *O&M* worksheet.

Chapter 2 – Wyoming Funding Model Worksheets

ADM

Average Daily Membership (ADM) is one of the main components of the model that generates resources for school districts. The *ADM* worksheet calculates the model ADM for each school. In general, the model ADM is the school's three-year rolling average or the previous year's ADM, whichever is greater. Columns A through D provide basic school information including the district identification (ID) number, district name, school ID number, and school name, respectively. Column E is used as a flagging component to ensure charter schools use the current year's enrollment count as the model ADM for the second and third years of operation by hard-coding a "1" in column E of the charter school as required by W.S. 21-3-314(a)(iv).

Columns AM through AY, BD through BP, and BU through CG are populated with each school's ADM by grade for the previous three school years, as reported on each school district's WDE600 – WISE (Wyoming Integrated Statewide Education) Attendance and Membership Report and as adjusted by school district audits performed by the Wyoming Department of Audit. Table 2.2 describes the calculation for each school's half-day kindergarten ADM, full-day kindergarten ADM, three-year rolling average, and model ADM.

Table 2.2 – Average Daily Membership (ADM)

Position	Formula	Description	Comments
Columns AL	=AM3/2	Divide the	Half-day kindergarten ADM

BC BT	=BD3/2 =BU3/2	kindergarten ADM reported in column (AM, BD, BU) by 2.	is calculated by dividing the kindergarten ADM by 2.
Columns AZ BQ CH	 =AL3+SUM(AN3:AY3) =SUM(BC3,BE3:BP3) =SUM(BT3,BV3:CG3)	 Add the school's half-day kindergarten ADM in column (AL, BC, BT) and grades 1 through 12 (AN:AY, BE:BP, BV:CG).	These columns calculate each school's total ADM using half-day kindergarten ADM.
Columns BA BR CI	 =SUM(AM3:AY3) =SUM(BD3:BP3) =SUM(BU3:CG3)	 Add the school's full-day kindergarten ADM through grade 12 (AM:AY, BD:BP, BU:CG).	These columns calculate each school's total ADM using full-day kindergarten ADM.
Column U through AH *Example (column W): 1st Grade*	 =AVERAGE(AN3,BE3,BV3)	 Average the ADM amounts in columns AN, BE and BV.	These columns calculate the three-year rolling average of the school's ADM for grades K-12.
Column F *Model ADM for Kindergarten example Column F*	 =IF(AND($E3=1,Inputs!$D$34=1),AM3,IF(AND($E3=1,Inputs!$D$34=2),AL3,(IF(Inputs!$D$34=1,IF(Inputs!$D$35=2,AM3,IF(Inputs!$D$35=3,V3,IF($AJ3>$BA3,V3,AM3))),IF(Inputs!$D$35=2,AL3,IF(Inputs!$D$35=3,U3,IF($AI3>$AZ3,U3,AL3)))))))	 If column E has a "1" and cell D34 on the *Inputs* worksheet is a "1", then use the ADM populated in column AM (full-day kindergarten) as the model ADM. If the first IF statement is a false argument, then the second IF statement is evaluated: If column E has a	The *Inputs* worksheet has a "1" in cell D34, which means full day K is used. The *Inputs* worksheet has a "1" in cell D35, which means the greater of the school's total previous year ADM and the school's total three-year rolling average ADM is used. The method for counting total

		"1" and cell D34 on the *Inputs* worksheet is a "2", then use the ADM populated in column AL (half-day kindergarten) as the model ADM. If the second IF statement is false, then the third IF statement is evaluated: If cell D34 on the *Inputs* worksheet is "1", then evaluate the fourth IF statement. If cell D35 on the *Inputs* worksheet is "2", then use the value in cell AM3 as the model ADM, if not, evaluate the fifth IF statement. If the cell D34 on the *Inputs* worksheet is "1" and cell D35 on the *Inputs* worksheet is "3", then use the value in cell V3 as the model ADM, if not, evaluate the sixth IF statement. If cell D34 on the *Inputs* worksheet is "1" and if cell AJ3 (three-year rolling average ADM) is greater than the cell BA3 (previous	ADM determined here is used for the school's grade-by-grade ADM counts and for total school ADM count throughout the model.

		year's ADM), then use the ADM calculated in cell V3, if not, use the ADM populated in cell AM3. If cell D34 on the *Inputs* worksheet is not "1", then evaluate the following IF statements: If cell D35 on the *Inputs* worksheet is "2", then use the value in cell AL3 (previous year's half-day kindergarten ADM) as the model ADM, if not, evaluate the eighth IF statement. If cell D35 on the *Inputs* worksheet is "3", then use the value in cell U3 (the three-year average of half-day kindergarten ADM) as the model ADM, if not, evaluate the ninth IF statement. If cell AI3 is greater than cell AZ3, then use the amount in cell U3 as the model ADM, if not, use the amount in cell AL as the model ADM.	

Chapter 2 – Wyoming Funding Model Worksheets

Salaries

The *Salaries* worksheet is designed to implement the process used during recalibration to ensure that individual and district characteristics are taken into consideration when funding is distributed to school districts. Specifically, Lawrence O. Picus and Associates computed the statewide average salary for each staffing category as well as statewide average adjustments to those salaries based on a number of factors including: education, experience, and, as appropriate, responsibility and span of control. These salaries are further adjusted by a regional cost adjustment (RCA). **The result is an adjusted average salary for each position for each district.** The *Salaries* worksheet displays statewide average salaries and statewide salary adjustments modified by an ECA determined by the Legislature. Actual allocations to districts are based on individual and district characteristics as computed annually by the WDE.

Regional Cost Adjustment (RCA)

The RCA that is used for each district is provided for by W.S. 21-13-309(m)(v)(C), and is the greater of the Hedonic Wage Index (HWI) or the Wyoming cost-of-living index (WCLI), with 1.0 as a minimum index value. This calculation is located in column P [=IF(L24>I24,L24,I24)] of the *Salaries* worksheet for each school district. The choice of how to implement an RCA was made by the Legislature, and that decision is transferred to the model on the *Inputs* worksheet in cell D45 – where alternative RCA options are available. The value of the model index for each district is

displayed in Column R of the *Salaries* worksheet. Table 2.3 explains the formula in column R.

Table 2.3 – Regional Cost Adjustment Calculation (RCA)

Position	Formula	Description	Comments
Column R (starting row 24) *Model Adjustment*	=IF(Inputs!$D$45=1,I24,IF(Inputs!$D$45=2,J24,IF(Inputs!$D$45=3,K24,IF(Inputs!$D$45=4,L24,IF(Inputs!$D$45=5,M24,IF(Inputs!$D$45=6,N24,IF(Inputs!$D$45=7,O24,IF(Inputs!$D$45=8,P24,Q24))))))))	If cell D45 of the *Inputs* worksheet is "1" then cell R24 equals the amount in cell I24.	If the RCA selected on *Inputs* worksheet is "1", then it will use the HWI.
		If the first IF statement is a false argument, then the second IF statement is evaluated: If cell D45 of the *Inputs* worksheet is "2" then cell R24 equals the amount in cell J24.	This is a placeholder for a future HWI and is not used.
		If the second IF statement is a false argument, then the third IF statement is evaluated: If cell D45 of the *Inputs* worksheet is "3" then cell R24 equals the amount in cell K24.	If the RCA selected on *Inputs* worksheet is "3", then it will use WCLI.
		If the third IF statement is a false argument, then the fourth IF statement is evaluated: If cell D45 of the *Inputs* worksheet is "4" then cell R24	If the RCA selected on *Inputs* worksheet is "4", then it will use the WCLI with a minimum index amount of 1.0.

		equals the amount in cell L24.	
		If the fourth IF statement is a false argument, then the fifth IF statement is evaluated: If cell D45 of the *Inputs* worksheet is "5" then cell R24 equals the amount in cell M24.	If the RCA selected on *Inputs* worksheet is "5", then it will use the WCLI as computed by Professor Godby of the University of Wyoming.
		If the fifth IF statement is a false argument, then the sixth IF statement is evaluated: If cell D45 of the *Inputs* worksheet is "6" then cell R24 equals the amount in cell N24.	If the RCA selected on *Inputs* worksheet is "6", then it will use the WCLI computed without Teton County in the regressions.
		If the sixth IF statement is a false argument, then the seventh IF statement is evaluated: If cell D45 of the *Inputs* worksheet is "7" then cell R24 equals the amount in cell O24.	If the RCA selected on *Inputs* worksheet is "7", then it will use the greater of the Hedonic wage index or the WCLI.
		If the seventh IF statement is a false argument, then the eighth IF statement is evaluated:	If the RCA selected on *Inputs* worksheet is "8", then it will use the greater of the Hedonic wage index or the WCLI, with a minimum index amount of 1.0.

		If cell D45 of the *Inputs* worksheet is "8" then cell R24 equals the amount in cell P24, if not, then the amount in cell Q24.	

The HWI is not adjusted during the school years between the recalibration of the model. However, the WDE does adjust the WCLI annually by using the average of the past six consecutive semi-annual index reports completed by January 1 of the immediately preceding school year. Each district's computed average salary is adjusted upwards by the RCA only if the index is greater than 1.0.

Wyoming Funding Model Staffing Categories

Lawrence O. Picus and Associates computed the statewide average salaries for each of the staffing categories on the *Salaries* worksheet,[4] by analyzing 2005-06 school year data. These values are enumerated in Attachment A. Lawrence O. Picus and Associates also computed education adjustments for principals, assistant principals, teachers, library media technicians, supervisory aides, superintendents, and business managers. Further adjustments for responsibility and span of control (ADM) were computed for principals and assistant principals (for the size of a school) and superintendents and business managers (for the size of a district).

Each staffing category is described in more detail in separate subsections. Each subsection explains how average district experience is calculated for each staffing category, and, where appropriate, how each district's education and responsibility adjustments are calculated. The tables within each section describe how each district's

[4] Note, assistant superintendent salaries are based on 80% of the superintendent salary.

staffing category's salary and total compensation amounts are calculated within the *Salaries* worksheet.

School Level Administration

The current year statewide average principal salary is found in cell X4 and the current year statewide average assistant principal salary is found in cell AE4.

Lawrence O. Picus and Associates determined that four percent (cells X6 and AE6) of Wyoming principals and assistant principals held a doctorate degree. Cells X7 and AE7 contain the ECA adjusted value of doctoral attainment for principals and assistant principals respectively. It was also determined that Wyoming principals and assistant principals had an average of 6.4 years of state experience (cells X9 and AE9) at those positions. Cells X10 and AE10 contain the statewide ECA adjusted average value of the adjustment for one year of experience. The statewide average weighted school ADM was 503.000 (cells X12 and AE12). Cells X13 and AE13 contain the statewide ECA adjusted average incremental value for one ADM. Tables 2.4 and 2.5 show how these increments are applied in the computation of each school district's average principal and assistant principal salary amounts.

District Weighted Average Amounts

The district level average amounts for the education, experience, and responsibility adjustments are updated each year by the WDE, based on prior school year data reported on the WDE602 – WISE School District Staff Member Collection. The education (doctorate degree), state experience, and school ADM are all weighted by each principal's and assistant principal's percent of time for their particular assignment. The sum of weighted adjustments are then divided by the total time each district's principals

and assistant principals spend in their assignments, which equals the district weighted average amounts shown in columns U, V, and W, for principals and columns AB, AC, and AD, for assistant principals, starting in row 24.

Average Salary and Compensation Calculations

Tables 2.4 and 2.5 show how each district's average principal and assistant principal salary and compensation amounts are calculated.

Table 2.4 – Principal Compensation Calculation

Position	Formula	Description	Comments
Column X (starting row 24) *Average Salary*	=(X$4+($U24-$X$6)*$X$7+($V24-$X$9)*$X$10+($W24-X$12)*$X$13)*$R24	Cell X24 equals cell X4. Plus The difference between cell U24 and X6, multiplied by cell X7. Plus The difference between cell V24 and X9, multiplied by cell X10. Plus The difference between cell W24 and X12, multiplied by cell X13. Salary total	Cell X24 equals the statewide average principal salary. Added to the statewide principal average salary is the adjustment for the district's probability of school administrators who hold a doctorate degree. Added to the statewide average principal salary is the adjustment for the average years of state experience the district's school administrators have. Added to the statewide average principal salary is the responsibility adjustment for the district's average weighted school ADM for each of its school administrators. All the adjustments are added to the statewide average principal salary to compute the district average principal salary.

		Is then multiplied by cell R24.	The district average principal salary is then further adjusted by the district's RCA.
Column Y (starting row 24) *Total Compensation*	=X24+X24*Inputs!$D$129+Inputs!$D$130	Cell X24 plus X24 multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	19.66% of the district average principal salary is then added to the district average principal salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to compute a total average compensation amount for a district's principal.

Table 2.5 – Assistant Principal Compensation Calculation

Position	Formula	Description	Comments
Column AE (starting row 24) *Average Salary*	=(AE$4+($AB24-$AE$6)*$AE$7+($AC24-$AE$9)*$AE$10+($AD24-AE$12)*$AE$13)*$R24	Cell AE24 equals cell AE4. Plus The difference between cell AB24 and AE6, multiplied by cell AE7. Plus The difference between cell AC24 and AE9, multiplied by cell AE10. Plus The difference between cell AD24	Cell AE24 equals the statewide average assistant principal salary. Added to the statewide average assistant principal salary is the adjustment for the district's probability of school administrators who hold a doctorate degree. Added to the statewide average assistant principal salary is the adjustment for the average years of state experience the district's school administrators have at those positions. Added to the statewide average assistant principal salary is the responsibility adjustment for the district's

		and AE12, multiplied by cell AE13. Salary total Is then multiplied by cell R24.	average weighted school ADM for each of its school administrators. All the adjustments are added to the statewide average assistant principal salary to compute the district average assistant principal salary. The district average assistant principal salary is then further adjusted by the district's RCA.
Column AF (starting row 24) *Total Compensation*	=AE24+AE24 *Inputs!$D$129+Inputs!$D$130	Cell AE24 plus AE24 multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	19.66% of average assistant principal salary is then added to the district average assistant principal salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to compute a total average compensation amount for a district's assistant principal.

Teachers

The current year statewide average teacher salary is found in cell AM4 of the *Salaries* worksheet. The current year statewide average salary with five days of extra professional development is found in cell AO4.

Lawrence O. Picus and Associates determined 37.2 percent (cell AM6) of Wyoming teachers held at least a master's degree. Cell AM7 contains the ECA adjusted value of having at least a master's degree. They also determined that 0.8 percent (cell AM9) of Wyoming teachers held a doctorate degree. Cell AM10 contains the ECA

adjusted value of a doctoral degree. Lawrence O. Picus and Associates determined that Wyoming teachers had an average of 12.7 years (cell AM12) of teaching experience when only counting the first 20 years of experience. Cell AM13 contains the statewide average ECA adjusted value for each percent a school district's average percentage differs, for the first 20 years of teaching experience. They also determined that Wyoming teachers had an average of 2.4 years (cell AM15) of teaching experience when only counting experience beyond 20 years. Cell AM16 contains the statewide ECA adjusted value for each percent a school district's average percentage differs, for teaching experience above 20 years. Table 2.6 shows how these increments are applied in the computation of each school district's average teacher salary amount.

District Weighted Average Amounts

The district level average amounts for the education and experience adjustments are updated each year by the WDE based on prior school year data reported on the WDE602. The education (masters and doctorate degrees) and state experience (experience up to 20 years and beyond 20 years) are all weighted by each teacher's FTE for their particular assignment. The sum of the weighted adjustments are divided by the total district teacher FTEs, which equals the district weighted average amounts shown in columns AI, AJ, AK, AL, and AM, starting in row 24.

Average Salary and Compensation Calculations

Table 2.6 shows how each district's average teacher's salary and compensation amounts are calculated.

Table 2.6 – Teacher Compensation Calculation

Position	Formula	Description	Comments
Column AM (starting row 24) *Average Salary*	=($AM$4+($AI24-$AM$6)*$AM$7+($AJ24-$AM$9)*$AM$10+($AK24-$AM$12)*$AM$13+($AL24-$AM$15)*$AM$16)*R24	Cell AM24 equals cell AM4. Plus The difference between cell AI24 and AM6, multiplied by cell AM7. Plus The difference between cell AJ24 and AM9, multiplied by cell AM10. Plus The difference between cell AK24 and AM12, multiplied by cell AM13. Plus The difference between cell AL24 and AM15, multiplied by cell AM16. Salary total Is then multiplied by cell R24.	Cell AM24 equals the statewide average teacher salary. Added to the statewide average teacher salary is the adjustment for the district's probability of teachers holding at most a master's degree. Added to the statewide average teacher salary is the adjustment for the district's probability of teachers holding a doctorate degree. Added to the statewide average teacher salary is the adjustment for the average years of experience the district's teachers have, when only counting the first 20 years. Added to the statewide average teacher salary is the adjustment for the average years of experience the district's teachers have, when only counting experience beyond 20 years. All the adjustments are added to the statewide average teacher salary to compute the district average teacher salary. The district average teacher salary is further adjusted by

			the district's RCA.
Column AN (starting row 24) *Total Compensation*	=AM24+AM24*Inputs!$D$129+Inputs!$D$130	Cell AM24 plus AM24 multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	19.66% of average district teacher salary is then added to the district average teacher salary for social security, state retirement, Worker's Compensation and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to compute a total average compensation for a district's teacher.
Column AO (starting row 24) *Compensation with 5 Professional Development Days*	=(AM24+Inputs!$D$67/Inputs!$D$68*Salaries!AM24)+((AM24+Inputs!$D$67/Inputs!$D$68*Salaries!AM24)*Inputs!$D$129)+Inputs!$D$130	AM24 plus cell D67 of the *Inputs* worksheet divided by cell D68 of the *Inputs* worksheet multiplied by cell AM 24. Plus AM24 plus cell D67 of the *Inputs* worksheet divided by cell D68 of the *Inputs* worksheet multiplied by cell AM 24, then multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	Add an additional 5 days of professional development to the district average teacher salary computed in cell AM24. Add 19.66% of salary to the district's average teacher salary for the five extra days of professional development for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to compute total average compensation for a district's teacher.

Library Media Technicians

The current statewide average salary of library media technicians is found in cell AU4 of the *Salaries* worksheet.

Lawrence O. Picus and Associates determined 12.6 percent (cell AU6) of Wyoming computer network technicians held a bachelor's degree or higher. Cell AU7 contains the ECA adjusted value of holding a bachelor's degree or higher. They determined that Wyoming computer network technicians had an average of 5.3 years (cell AU9) of state experience at those positions. Cell AU10 contains the ECA adjusted value of one year of state experience. Table 2.7 shows how these increments are applied in the computation of the average salary amount for library media technicians for each school district.

District Weighted Average Amounts

The district level average amounts for the education and experience adjustments are updated each year by the WDE based on prior school year data reported on the WDE602. The education (bachelor's degree or higher) and state experience are weighted by each computer network technician's hours worked for their particular assignment. The sum of the weighted adjustments are divided by the total district computer network technician hours worked, which equals the district weighted average amounts shown in columns AR and AS, starting in row 24.

Average Salary and Compensation Calculations for library media technicians

Table 2.7 shows how each district's average library media technician's salary and compensation amounts are calculated.

Table 2.7 – Library Media Technician Compensation Calculation

Position	Formula	Description	Comments
Column AT (starting row 24) *Average Salary*	=($AU$4+($AR24-$AU$6)*$AU$7+($AS24-$AU$9)*$AU$10)*R24	Cell AT24 equals cell AU4. Plus Cell AR24 minus cell AU6 multiplied by cell AU7. Plus Cell AS24 minus AU9 multiplied by cell AU10. Salary total Is then multiplied by cell R24.	Cell AT24 equals the statewide average library media technician salary. Added to the statewide average library media technician salary is the adjustment for the district's probability of computer network technicians holding at least a bachelor's degree. Added to the statewide average library media technician salary is the adjustment for the average years of state experience the district's computer network technicians have at those positions. All the adjustments are added to the statewide average library media technician salary to compute the district average library media technician salary. The district average library media technician salary is then further adjusted by the district's RCA.
Column AU (starting row 24) *Total Compensation*	=AT24+AT24*Inputs!$D$129+Inputs!$D$130	Cell AT24 plus AT24 multiplied by cell D129 of the *Inputs* worksheet. Plus	19.66% of salary is then added to the district average library media technician salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount

		Cell D130 of the *Inputs* worksheet.	on the *Inputs* worksheet is added to compute a total average compensation for a district's library media technician.

Secretarial and Clerical Staff

The current year statewide average salary for each allocated central office secretary position who would work 2,080 hours per year exists in cell CV4 of the *Salaries* worksheet. Cell AZ4 contains the statewide average salary allocated for school level secretaries who would work 2,080 hours per year. The statewide average salary for each allocated school level clerical position who would work 1,600 hours per year exists in cell BE4.

Lawrence O. Picus and Associates determined that Wyoming central office secretaries, school level secretaries, and clerical staff had an average of 9.1 years of state experience (cells AZ6, BE6, and CV6) at those positions. Cells AZ7, BC7, and CV7 contain ECA adjusted values of the adjustment for one year of experience for school level secretaries, school level clerical staff, and central office secretaries, respectively. The table below shows how these increments are applied in the computation of each school district's average school secretary, school clerical staff, and central office secretary salary amounts.

District Weighted Average Amounts

The district level average amounts for the experience adjustment are updated each year by the WDE based on prior school year data reported on the WDE602. The state experience is weighted by each secretarial and clerical staff assignment's work hours. The sum of the weighted experience is divided by the total district secretarial and clerical

work hours, which equals the district weighted average amounts shown in columns AX (school secretary), BC (school clerical) and, CT (district secretary), starting in row 24.

Average Salary and Compensation Calculations

Tables 2.8, 2.9, and 2.10 show how each district's average secretarial and clerical salary and compensation amounts are calculated.

Table 2.8 – School Secretary Compensation Calculation

Position	Formula	Description	Comments
Column AY (starting row 24) *Average Salary*	=IF(Inputs!$D$236=1,($AZ$4+($AX24-$AZ$6)*$AZ$7)*$R24,$AZ$4+($AX24-$AZ$6)*$AZ$7)	If cell D236 of the *Inputs* worksheet equals "1", then cell AY24 equals cell AZ4. Plus Cell AX24 minus AZ6 multiplied by cell AZ7. The salary total is then multiplied by cell R24. If cell D236 of the *Inputs* worksheet does not equal "1", then: AY24 equals cell AZ4. Plus Cell AX24 minus AZ6 multiplied by cell AZ7.	If cell D236 equals "1", then apply a RCA to the district average school secretary salary. Added to the statewide average school secretary salary is the adjustment for the average years of state experience the district's secretaries and clerical staff have at those positions. The district average school secretary salary is then further adjusted by the district's RCA. If cell D236 does not equal "1", then do not multiply the district average school secretary salary by a RCA.
Column AZ (starting row 24)	=AY24+AY24*Inputs!D	Cell AY24 plus AY24 multiplied by	19.66% of salary is then added to the district average school

Total Compensation	129+Inputs!$D$130	cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	secretary salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to compute a total average compensation for a district's school secretary.

Table 2.9 – School Clerical Staff Compensation Calculation

Position	Formula	Description	Comments
Column BD (starting row 24) *Average Salary*	=IF(Inputs!$D$236=1,($BE$4+($BC24-$BE$6)*$BE$7)*$R24,$BE$4+($BC24-$BE$6)*$BE$7)	If cell D236 of the *Inputs* worksheet equals "1", then cell BD24 equals cell BE4. Plus Cell BC24 minus BE6 multiplied by cell BE7. The salary total is then multiplied by cell R24. If cell D236 of the *Inputs* worksheet does not equal "1", then: Cell BD24 equals cell BE4. Plus Cell BC24 minus	If cell D236 equals "1", then apply a RCA to the average district school clerical staff salary. Added to the statewide average school clerical staff salary is the adjustment for the average years of state experience the district's secretaries and clerical staff have at those positions. The district average school clerical staff salary is then further adjusted by the district's RCA. If cell D236 does not equal "1", then do not multiply the district average school clerical staff salary by a RCA.

		BE6 multiplied by cell BE7.	
Column BF (starting row 24) *Total Compensation*	=BD24+BD24*Inputs!$D$129+Inputs!$D$130	Cell BD24 plus BD24 multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	19.66% salary is then added to the district average school clerical staff salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to compute a total average compensation for a district's school clerical staff.

Table 2.10 – Central Office Secretary Compensation Calculation

Position	Formula	Description	Comments
Column CU (starting row 24) *Average Salary*	=IF(Inputs!$D$236=1,($CV$4+($CT24-$CV$6)*$CV$7)*$R24,$CV$4+($CT24-$CV$6)*$CV$7)	If cell D236 of the *Inputs* worksheet equals "1", then cell CU24 equals cell CV4. Plus Cell CT24 minus CV6 multiplied by cell CV7. The salary total is then multiplied by cell R24. If cell D236 of the *Inputs* worksheet does not equal "1", then: Cell CU24 equals cell CV4.	If cell D236 equals "1", then apply a RCA to the average district central office secretary salary. Added to the statewide average central office secretary salary is the adjustment for the average years of state experience the district's secretaries and clerical staff have at those positions. The district average central office secretary salary is then further adjusted by the district's RCA. If cell D236 does not equal "1", then do not multiply the district average central office secretary salary by a RCA.

		Plus Cell CT24 minus CV6 multiplied by cell CV7.	
Column CV (starting row 24) *Total Compensation*	=CU24+CU24*Inputs!$D$129+Inputs!$D$130	Cell CU24 plus CU24 multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	19.66% of salary is then added to the district average central office secretary salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to compute a total average compensation for a district's central office secretary.

Supervisory Aides

The current year statewide average salary for supervisory aides is in cell BK4 of the *Salaries* worksheet.

Lawrence O. Picus and Associates determined 7.9 percent (cell BK6) of Wyoming school district aides held a bachelor's degree or higher. Cell BK7 contains the ECA adjusted value of an aide holding at least a bachelor's degree. They determined that Wyoming aides had an average of 4.8 years (cell BK9) of state experience at those positions. Cell BK10 contains the statewide ECA adjusted average value of the adjustment for one year of experience. The table below shows how these increments are applied in the computation of each school district's average supervisory aide salary amount.

District Weighted Average Amounts

The district level average amounts for the education and experience adjustments are updated each year by the WDE and based on prior school year data reported on the WDE602. The education (bachelor's degree or higher) and state experience are weighted by each aide's hours worked for their particular assignment. The sum of the weighted adjustments are divided by the total district aide hours worked, which equals the district weighted average amounts shown in columns BH and BI, starting in row 24.

Average Salary and Compensation Calculations

Table 2.11 shows how each district's average supervisory aide's salary and compensation amounts are calculated.

Table 2.11 – Supervisory Aide Compensation Calculation

Position	Formula	Description	Comments
Column BJ (starting row 24) *Average Salary*	=IF(Inputs!$D$236=1,($BK$4+($BH24-$BK$6)*$BK$7+($BI24-$BK$9)*$BK$10)*$R24,$BK$4+($BH24-$BK$6)*$BK$7+($BI24-$BK$9)*$BK$10)	If cell D236 of the *Inputs* worksheet equals "1", then cell BJ24 equals cell BK4. Plus Cell BH24 minus cell BK6 multiplied by cell BK7. Plus Cell BI24 minus BK9 multiplied by cell BK10. Salary total	If cell D236 equals "1", then apply a RCA to the average district supervisory aide salary. Added to the statewide average supervisory aide salary is the adjustment for the district's probability of aides who hold at least a bachelor's degree. Added to the statewide average supervisory aide salary is the adjustment for the average years of state experience the district's aides have at those positions. All the adjustments are added to the statewide average supervisory aide salary to compute the district average supervisory aide salary.

		Is then multiplied by cell R24. If cell D236 of the *Inputs* worksheet does not equal "1", then: Cell BJ24 equals cell BK4. Plus Cell BH24 minus cell BK6 multiplied by cell BK7. Plus Cell BI24 minus BK9 multiplied by cell BK10.	The district average supervisory aide salary is then further adjusted by the district's RCA. If cell D236 does not equal "1", then do not multiply the district average supervisory aide salary by a RCA.
Column BK (starting row 24) *Total Compensation*	=BJ24+BJ24*Inputs!$D$129+Inputs!$D$130	Cell BJ24 plus BJ24 multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	19.66% of salary is then added to the district average supervisory aide salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to compute a total average compensation for a district's supervisory aide.

Operations and Maintenance (O&M) Staff

The current year statewide average maintenance and operations (O&M) staff salary exists in cell DA4 of the *Salaries* worksheet for each allocated central office

(O&M) position (maintenance workers and groundskeepers) who would work 2,080 hours per year. The current year statewide average custodian staff salary exists in cell BP4 for each allocated custodian position who would work 2,080 hours per year.

Statewide Salary Adjustment

Lawrence O. Picus and Associates determined that Wyoming O&M staff had an average of 9.1 years (cells BP6 and DA6) of state experience in those positions. Cells BP7 and DA7 contain the statewide ECA adjusted value of the adjustments for one year of experience. The table below shows how these increments are applied in the computation of each school district's average custodian and central office O&M staff salary amounts.

District Weighted Average Amounts

The district level average amounts for the experience adjustment are updated each year by the WDE and based on prior school year data reported on the WDE602. The state experience is weighted by each classified O&M staff member's work hours. The sum of the weighted experience are divided by the total district O&M staff member work hours, which equals the district weighted average amounts shown in columns BN (custodian) and CY (central office O&M staff), starting in row 24.

Average Salary and Compensation Calculations

Tables 2.12 and 2.13 show how each district's average custodian and central office O&M staff salary and compensation amounts are calculated.

Table 2.12 – Custodian Compensation Calculation

Position	Formula	Description	Comments
Column BO (starting row 24)	=IF(Inputs!$D $236=1,($BP $4+($BN24-	If cell D236 of the *Inputs* worksheet equals "1", then	If cell D236 equals "1", then apply a RCA to the district average custodian salary.

Average Salary	$BP$6)*$BP$7)*$R24,$BP$4+($BN24-$BP$6)*$BP$7)	cell BO24 equals cell BP4. Plus Cell BN24 minus BP6 multiplied by cell BP7. The salary total is then multiplied by cell R24. If cell D236 of the *Inputs* worksheet does not equal "1", then Cell BO24 equals cell BP4. Plus Cell BN24 minus BP6 multiplied by cell BP7.	Added to the statewide average custodian salary is the adjustment for the average years of state experience the district's classified operations and maintenance staff have at those positions. The district average custodian salary is then further adjusted by the district's RCA. If cell D236 does not equal "1", then do not multiply the district average custodian salary by a RCA.
Column BP (starting row 24) *Total Compensation*	=BO24+BO24*Inputs!$D$129+Inputs!$D$130	Cell BO24 plus BO24 multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	19.66% of salary is then added to the district average custodian salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to compute total average compensation for a district's custodian.

Table 2.13 – Central Office Operations and Maintenance Personnel (Groundskeepers and Maintenance Workers) Compensation Calculation

Position	Formula	Description	Comments
Column CZ (starting row 24) *Average Salary*	=IF(Inputs!$D$236=1,($DA$4+($CY24-$DA$6)*$DA$7)*$R24,$DA$4+($CY24-$DA$6)*$DA$7)	If cell D236 of the *Inputs* worksheet equal "1", then cell CZ24 equals cell DA4. Plus Cell CY24 minus DA6 multiplied by cell DA7. The salary total is then multiplied by cell R24. If cell D236 of the *Inputs* worksheet does not equal "1", then: Cell CZ24 equals cell DA4. Plus Cell CY24 minus DA6 multiplied by cell DA7.	If cell D236 equals "1", then apply a RCA to the district average maintenance and operations position salary. Added to the statewide average maintenance and operations position salary is the adjustment for the average years of state experience the district's classified operations and maintenance staff have at those positions. The district average maintenance and operations position salary is then further adjusted by the district's RCA. If cell D236 does not equal "1", then do not multiply the district average maintenance and operations position salary by a RCA.
Column DA (starting row 24) *Total Compensation*	=CZ24+CZ24*Inputs!$D$129+Inputs!$D$130	Cell CZ24 plus CZ24 multiplied by cell D129 of the *Inputs* worksheet.	19.66% of salary is then added to the district average maintenance and operations staff salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161).

		Plus Cell D130 of the *Inputs* worksheet.	The health insurance amount on the *Inputs* worksheet is added to compute a total average compensation for a district's maintenance and operations position.

Central Office Administrative Staff

The current year statewide average superintendent salary is found in cell BX4 of the *Salaries* worksheet. Assistant superintendent statewide average salary is 0.80 of superintendent salary, which is found in cell CG4. Finally, cell CP4 illustrates the statewide average salary for each allocated business manager position

Since the assistant superintendent salary is 80 percent of the superintendent's salary, the salary adjustments are reflected in the superintendent salary. Lawrence O. Picus and Associates calculated education adjustments for superintendents and business managers who hold bachelors, masters, and doctorate degrees. They determined that 35.7 percent of Wyoming superintendents, assistant superintendents and business managers held bachelor degrees (cells BX6 and CP6). Cells BX7 and CP7 contain the statewide ECA adjusted average value of having at least a bachelor's degree. Lawrence O. Picus and Associates determined that 41.7 percent (cells BX9 and CP9) of Wyoming superintendents, assistant superintendents and business managers held master's degrees. Cells BX8 and CP8 contain the statewide ECA adjusted average value of having at least a bachelor's degree. Finally, they determined that 8.3 percent (cells BX12 and CP12) of Wyoming superintendents, assistant superintendents and business managers held doctorate degrees. Cells BX13 and CP13 contain the statewide ECA adjusted average value of having a doctorate degree. Lawrence O. Picus and Associates determined that

Wyoming superintendents, assistant superintendents and business managers had an average of 8.2 years of state experience at those positions (cells BX15 and CP15). Cells BX16 and CP16 contain the statewide ECA adjusted average value of the adjustment for one year of experience. The statewide average weighted district ADM was calculated to be 2,067.200 (cells BX18 and CP18). Cells BX19 and CP19 contain the statewide ECA adjusted average incremental value for one ADM. The table below shows how these increments are applied to funding for individual school districts.

District Weighted Average Amounts

The district level average amounts for the education, experience, and responsibility adjustments are updated each year by the WDE based off prior school year data reported on the WDE602. The education (bachelor, master, and doctorate degrees), state experience, and district ADM are all weighted by each district administrator's FTE for their particular assignment. The sum of weighted adjustments are then divided by the total district administrator FTEs, which equals the district weighted average amounts shown in columns BS, BT, BU, BV and BW, for superintendents and columns CK, CL, CM, CN, and CO, for business managers, starting in row 24.

Average Salary and Compensation Calculations

Tables 2.14, 2.15, and 2.16 show how each district's superintendent, average assistant superintendent and, business manager's salary and compensation amounts are calculated.

Table 2.14 – Superintendent Compensation Calculation

Position	Formula	Description	Comments
Column BX (starting row 24)	=(BX$4+(BS 24-$BX$6)*$BX	Cell BX24 equals cell BX4.	Cell X24 equals the statewide average superintendent salary.

Average Salary	$7+(BT24-$BX$9)*$BX$10+(BU24-BX$12)*$BX$13+(BV24-BX$15)*$BX$16+(BW24-BX$18)*$BX$19)*$R24	Plus The difference between cell BS24 and BX6, multiplied by cell BX7.	Added to the statewide superintendent average salary is the adjustment for the district's probability of the district's superintendent, assistant superintendents, and business managers who hold a bachelor's degree.
		Plus The difference between cell BT24 and BX9, multiplied by cell BX10.	Added to the statewide superintendent average salary is the adjustment for the district's probability of the district's superintendent, assistant superintendents, and business managers who hold a master's degree.
		Plus The difference between cell BU24 and BX12, multiplied by cell BX13.	Added to the statewide superintendent average salary is the adjustment for the district's probability of the district's superintendent, assistant superintendents, and business managers who hold a doctorate degree.
		Plus The difference between cell BV24 and BX15, multiplied by cell BX16.	Added to the statewide average superintendent salary is the adjustment for the average years of state experience the district's superintendent, assistant superintendents, and business managers have.
		Plus The difference between cell BW24 and BX18, multiplied by cell BX19.	Added to the statewide average superintendent salary is the responsibility adjustment for the district's average weighted ADM.
		Salary total	All the adjustments are added to the statewide average superintendent salary to

		Is then multiplied by cell R24.	compute the district average superintendent salary. The district average superintendent salary is then further adjusted by the district's RCA.
Column BY (starting row 24) *Total Compensation*	=BX24+BX24*Inputs!$D$129+Inputs!$D$130	Cell BX24 plus BX24 multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	19.66% of salary is then added to the district superintendent salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance on the *Inputs* worksheet is added to compute a total average compensation for a district's superintendent.

Table 2.15 – Assistant Superintendent Compensation Calculation

Position	Formula	Description	Comments
Column CG (starting row 24) *Average Salary*	=0.8*BX24	Cell CG24 equals BX24 multiplied by 0.8.	The assistant superintendent salary is equal to 80% of the superintendent salary.
Column CH (starting row 24) *Total Compensation*	=CG24+CG24*Inputs!$D$129+Inputs!$D$130	Cell CG24 plus CG24 multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	19.66% salary is then added to the district average assistant superintendent salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to have a total average compensation amount for a district's assistant superintendent.

Table 2.16 – Business Manager Compensation Calculation

Position	Formula	Description	Comments
Column CP (starting row 24) *Average Salary*	=(CP$4+(CK24-$CP$6)*$CP$7+(CL24-$CP$9)*$CP$10+(CM24-CP$12)*$CP$13+(CN24-CP$15)*$CP$16+(CO24-CP$18)*$CP$19)*$R24	Cell CP24 equals cell CP4. Plus The difference between cell CK24 and CP6, multiplied by cell CP7. Plus The difference between cell CL24 and CP9, multiplied by cell CP10. Plus The difference between cell CM24 and CP12, multiplied by cell CP13. Plus The difference between cell CN24 and CP15, multiplied by cell CP16. Plus The difference between cell CO24	Cell CP24 equals the statewide average business manager salary. Added to the statewide business manager average salary is the adjustment for the district's probability of the district's superintendent, assistant superintendents, and business managers who hold at most a bachelor's degree. Added to the statewide superintendent average salary is the adjustment for the district's probability of the district's superintendent, assistant superintendents, and business managers who hold at most a master's degree. Added to the statewide business manager average salary is the adjustment for the district's probability of the district's superintendent, assistant superintendents, and business managers who hold a doctorate degree. Added to the statewide average business manager salary is the adjustment for the average years of state experience the district's superintendent, assistant superintendents, and business manager have. Added to the statewide average business manager salary is the responsibility adjustment for the district's average weighted

		and CP18, multiplied by cell CP19. Salary total Is then multiplied by cell R24.	ADM. All the adjustments are added to the statewide average business manager salary to compute the district average business manager salary. The district average business manager salary is then further adjusted by the district's RCA.
Column CQ (starting row 24) *Total Compensation*	=CP24+CP24*Inputs!$D$129+Inputs!$D$130	Cell CP24 plus CP24 multiplied by cell D129 of the *Inputs* worksheet. Plus Cell D130 of the *Inputs* worksheet.	19.66% of salary is then added to the district business manager salary for social security, state retirement, Workers Compensation, and unemployment compensation benefits. (See report, p. 161). The health insurance amount on the *Inputs* worksheet is added to compute a total average compensation for a district's business manager.

All of the total compensation amounts calculated on the *Salaries* worksheet are used throughout the Wyoming funding model to resource each model generated FTE position in each school or district.

Chapter 2 – Wyoming Funding Model Worksheets

Vocational Education

The *Vocational Education* (Voc Ed) worksheet contains the necessary data to compute the additional 29 percent full-time equivalent (FTE) ADM weight to generate additional Vocational Education teachers, lower Vocational Education class sizes, and the funding for vocational equipment and supplies[5]. Columns A through D of the worksheet provide school information, including the district ID number, district name, school ID number, and school name, respectively. Table 2.17 describes the formulas that populate the data contained in columns F and G and how the additional 29 percent FTE ADM weight is computed in columns H and I. It also describes the formulas used to calculate the funding for the vocational equipment and supplies in columns K through N.

Columns S through V contain information regarding the career-technical education program participation in each Wyoming high school. Column S contains the school's ID number and column T contains the school's name. Columns U and V include the district reported student FTE amount and district reported teacher FTE amount, respectively[6].

[5] See pages 97-100 of the report for a more in-depth discussion on the 29 percent FTE ADM weight and vocational education equipment and supplies.

[6] Each school's student and teacher vocational education FTE amount is calculated using the "WDE100 Voc Ed Student FTE Worksheet" and "WDE100 Voc Ed Teacher FTE Worksheet", respectively. These worksheets are supporting files to the WDE100 located on the WDE's Forms Inventory website: https://wdesecure.k12.wy.us/stats/wde.forms.details?the_form=100.

Table 2.17 – Vocational Education

Position	Formula	Description	Comments
Column F *Student FTE*	=IF(ISERROR(VLOOKUP(C3,$S$2:$V$98,3,FALSE))=FALSE,VLOOKUP(C3,$S$2:$V$98,3,FALSE),0)	The school's vocational education student FTEs are populated in this cell by using the VLOOKUP function. The formula searches for the appropriate matching school ID number (column C) of the selected range (columns S through T) to find the appropriate student FTEs. If the formula cannot find the school ID number, a "0" will appear in the cell.	The school's total vocational educational student FTEs are populated in this cell from column U.
Column G *Actual Teacher FTE*	=IF(ISERROR(VLOOKUP(C3,$S$2:$V$98,3,FALSE))=FALSE,VLOOKUP(C3,$S$2:$V$98,4,FALSE),0)	The school's vocational education teacher FTEs are populated in this cell by using the VLOOKUP function. The formula searches for the appropriate matching school ID number (column C) of the selected range (columns S through T) to find the appropriate teacher FTEs. If the formula cannot find the school ID number, a "0" will appear in the cell.	The school's total vocational educational teacher FTEs are populated in this cell from column V.
Column H	=F3*Inputs!$	Multiply cell F3 by	Each high school's vocational

Additional Student Weight	D$137	cell D137 of the *Inputs* worksheet.	education student FTE amount has a weight applied equal to the value in cell D137 of the *Inputs* worksheet.
Column I *Additional Teacher FTE*	=H3/Inputs!$D$138	Divide cell H3 by cell D138 of the *Inputs* worksheet.	The additional weighted student FTE is divided by the class size in cell D138 of the *Inputs* worksheet to determine the additional vocational educational teacher FTE to be resourced to each school.
Column K *Equipment*	=G3*Inputs!$D$139	Multiply cell G3 by cell D139 of the *Inputs* worksheet.	The school's total reported vocational educational teacher FTE is multiplied by the equipment allowance specified on the *Inputs* worksheet (cell D139).
Column L *Supplies*	=G3*Inputs!$D$140	Multiply cell G3 by cell D140 of the *Inputs* worksheet.	The school's total vocational educational teacher FTE is multiplied by the supply allowance specified on the *Inputs* worksheet (cell D140).
Column M *Equipment Replacement*	=G3*Inputs!$D$141	Multiply cell G3 by cell D141 of the *Inputs* worksheet.	The school's total vocational educational teacher FTE is multiplied by the equipment replacement allowance specified on the *Inputs* worksheet (D141).
Column N *Equipment and Supplies Cost*	=SUM(K3:M3)	The cell equals the sum of cells K3, L3, and M3.	The school's total funding for vocational education equipment, supplies, and equipment replacement.

Chapter 2 – Wyoming Funding Model Worksheets

At-Risk

The At-Risk worksheet counts the number of students that generate school level resources to serve at-risk students. The At-Risk worksheet utilizes several student-count proxies to generate the resources, including students designated as English Language Learner (ELL), students who qualify for the Federal free and reduced lunch program (FRL), and students considered "mobile."[7] Students who are identified as ELL, FRL, or mobile are not necessarily the at-risk students to be served. Rather, the count of these students represents a proxy for the number of struggling or at-risk students in a school. Schools are expected to use the resources generated through these formulas to meet the needs of all students who need such services. Please see pages 42-55 of the report for a more detailed discussion about the use of these proxies. According to the WDE's Chapter 8 Rules and Regulations, the following definitions are used to identify ELL, FRL, and mobile students for the model:

- English Language Learner (ELL) Student – For purposes of calculating the funding model at-risk count, any student on October 1:
    - Who is newly enrolled in the district **or** who enrolled in the district after the State annual ELL assessment was given in the prior school year; **and** has been identified and evaluated by the district as being of limited English proficiency; **or**
    - Who is returning to the district from the previous school year; **and**

[7] Please refer to Appendix A of this *Guidebook* as a flowchart illustrates how the at-risk proxy is determined for the model (http://www.k12.wy.us/F/Docs/AppendixA.pdf).

- Who took the State's annual ELL assessment in the prior school year and has not yet achieved the "proficiency" level (grades K-2) or the "transitional" level (grades 3-12); **or**
- Who has achieved the "proficiency" level (grades K-2) or the "transitional" level (grades 3-12), but is in the first or second year of monitoring.

- Free and Reduced Lunch (FRL) Student – For purposes of calculating the funding model at-risk count, any student within a school who is approved to participate in the free and reduced priced lunch program under the national school lunch program established by 42 U.S.C. 1751 et seq. and is enrolled in the school district on October 1.
- Mobile Student – For purposes of calculating the funding model at-risk count, a student who is enrolled in any grade six (6) through twelve (12), in a school after October 1 and prior to a predefined snapshot date as determined by the Department.

Columns A through E provide school information, including the school's district ID number and name, school ID number and name, and the school's grade configuration, respectively. Columns G through S show each school's unduplicated population of the at-risk student proxy for kindergarten through grade twelve, respectively. Column T sums the at-risk proxy populations in each of the school's grades. Columns V through X calculate each school's elementary school (column V), middle school (column W) and

high school (column X) at-risk proxy population and the formulas are described in Table 2.18.

Table 2.18 – At-Risk

Position	Formula	Description	Comments
Column V *Elementary At-Risk Proxy*	=IF('School Resources'!M3=1,SUM(G3:M3),SUM(G3:L3))	If cell M3 on the *School Resources* worksheet equals "1" (indicating the elementary school serves 6th grade), then sum the at-risk proxy population in columns G (kindergarten) through M (6th grade). If there is not a "1" in cell M3 of the *School Resources* worksheet, then sum columns G (kindergarten) through L (5th grade).	If a school is deemed an elementary school and also serves 6th grade students, the formulas take the 6th grade students into account to determine the elementary at-risk count.
Column W *Middle At-Risk Proxy*	=SUM(G3:S3)-V3-X3	Sum the at-risk proxy population in columns G (kindergarten) through column S (12th grade) and subtract the elementary school at-risk proxy population (column V) and the high school at-risk proxy population (column X).	
Column X *High At-Risk Proxy*	=IF(SUM(ADM!N3:R3)=ADM!S3,SUM(O3:S3),IF(OR	If the sum of the ADM in columns N (8th grade) through R (12th grade) on	If the sum of a school's 8th grade through 12th grade ADM is equal to the school's total ADM, then the at-risk

	(SUM(ADM!F3:O3)=ADM!S3,SUM(ADM!G3:O3)=ADM!S3,SUM(ADM!H3:O3)=ADM!S3,SUM(ADM!I3:O3)=ADM!S3,SUM(ADM!J3:O3)=ADM!S3,SUM(ADM!K3:O3)=ADM!S3,SUM(ADM!L3:O3)=ADM!S3,SUM(ADM!M3:O3)=ADM!S3,SUM(ADM!N3:O3)=ADM!S3),SUM(Q3:S3),SUM(P3:S3)))	the *ADM* worksheet equal the school's total ADM amount in column S of the *ADM* worksheet, then sum the at-risk proxy population in column O (8th grade) through column S (12th grade). If the first IF statement is a false argument, then the second IF statement is evaluated: If the sum of the ADM in column F (kindergarten) through O (9th grade) of the *ADM* worksheet, equals the school's total ADM in column S of the *ADM* worksheet; Or If the sum of the ADM in column G (1st grade) through O (9th grade) of the *ADM* worksheet, equals the school's total ADM in column S of the *ADM* worksheet; Or If the sum of the ADM in column H (2nd grade) through	population will equal the sum of the school's at-risk population in 8th through 12th grade. If the school's ADM in grades kindergarten through 9th grade equals the school's total ADM, then the at-risk population will equal the sum of the school's at-risk population in 10th grade through 12th grade; if not, the school's at-risk population will equal the sum of the school's at-risk population in 9th through 12th grade.

		O (9th grade) of the *ADM* worksheet, equals the school's total ADM in column S of the *ADM* worksheet; Or If the sum of the ADM in column I (3rd grade) through O (9th grade) of the *ADM* worksheet, equals the school's total ADM in column S of the *ADM* worksheet; Or If the sum of the ADM in column J (4th grade) through O (9th grade) of the *ADM* worksheet, equals the school's total ADM in column S of the *ADM* worksheet; Or If the sum of the ADM in column K (5th grade) through O (9th grade) of the *ADM* worksheet, equals the school's total ADM in column S of the *ADM* worksheet; Or If the sum of the	

		ADM in column L (6th grade) through O (9th grade) of the *ADM* worksheet, equals the school's total ADM in column S of the *ADM* worksheet; Or If the sum of the ADM in column M (7th grade) through O (9th grade) of the *ADM* worksheet, equals the school's total ADM in column S of the *ADM* worksheet; Or If the sum of the ADM in column N (8th grade) through O (9th grade) of the *ADM* worksheet, equals the school's total ADM in column S of the *ADM* worksheet; If any of the IF OR statements is true, then Sum the at-risk proxy population in column Q (10th grade) through S (12th grade); Otherwise: Sum the at-risk	

		proxy population in column P (9th grade) through S (12th grade).	

Columns Z through AN of the *At-Risk* worksheet display each school's ELL population as of October 1 of each school year as reported on WDE684. Column AN totals the ELL population as reported in columns Z through AN.

Activities

The model provides resources for elementary, middle and high schools to offer a range of co-curricular and extra-curricular activities (e.g., clubs, after school programs, bands, and organized sports). Resources for activities are calculated at the school level, and these calculations are found on the *Activities* worksheet of the model. As enacted by the Legislature and as stated in Attachment A, the model funds activities in the following manner:

- Grades K-5 at the per ADM amount in cell D158 of the *Inputs* worksheet.
- Grades 6-8 in accordance with the activities table located in columns AA through AC. The model generates funding at each school by matching the whole ADM (truncated), in grades 6-8 to the corresponding funding in columns AB and AC generated by the same number of ADM in the table. These amounts vary inversely with the number of ADM in grades 6-8.
- Grades 9-12 in accordance with the activities table located in columns W through Y. The model generates funding at each school by matching the whole ADM (truncated), in grades 9-12 to the corresponding funding in columns X and Y generated by the same number of ADM in the table. These amounts vary inversely with the number of ADM in grades 9-12.
- Alternative schools at the per ADM amount in cell D157 of the *Inputs* worksheet. The ADM amount for alternative schools is derived from the original amount recommended in the report for all schools.

The *Activities* worksheet in the model provides basic school information in columns A through F including the school's district ID number and name, school ID number and name, grade configuration, and whether or not the school has an alternative school status, respectively. The formulas in columns A through K reference the *School Resources* worksheet to ensure consistent information. Columns M through O reference the *ADM* worksheet to ensure consistent information.

The formulas calculating the activity amounts in columns R, S, T, and U are explained in Table 2.19 and are implemented by using activity option three (3) in cell D99 of the *Inputs* worksheet.

Table 2.19 – Activities

Position	Formula	Description	Comments
Column R *Elementary Grade Band Activities*	=IF(F3="T",0, IF(Inputs!$D$99=1,0,IF(Inputs!$D$99=3, M3*Inputs!$D$158,(H3*Inputs!$D$158)))).	If cell F3 equals "T" (the school is an alternative school), then column R provides no activity resources. If the first IF statement is a false argument, then the second IF statement is evaluated: If cell D99 on the *Inputs* worksheet is "1", then the *Activities* worksheet does not generate activity resources. If the second IF statement is false, then the third IF statement is	The formula funds grades K-5 activities at the per ADM amount in cell D158 of the *Inputs* worksheet.

		evaluated: If cell D99 on the *Inputs* worksheet is "3", then multiply cell M3 by the amount in cell D158 of the *Inputs* worksheet. If the third IF statement is false, then: Cell H3 is multiplied by cell D158 of the *Inputs* worksheet.	
Column S *Middle Grade Band Activities*	=IF(F3="T",0, IF(Inputs!$D$99=1,0,IF(Inputs!$D$99=3, (VLOOKUP(N3,$AA$4:$AC$1264,3)), (VLOOKUP(I3,$AA$4:$AC$1264,3)))))	If cell F3 equal "T" (the school is an alternative school), then column S provides no activity resources. If the first IF statement is a false argument, then the second IF statement is evaluated: If cell D99 on the *Inputs* worksheet is "1", then the *Activities* worksheet generates no activity resources. If the second IF statement is false, then the third IF statement is evaluated: If cell D99 on the *Inputs* worksheet is	This formula matches the school's ADM (truncated) for grades 6-8 to the funding amount associated with it in the middle school activity table in column AC of the *Activities* worksheet.

		"3", then the VLOOKUP function locates the middle school grade band ADM in column N, and matches its truncated value to ADM values in column AA. It then "looks up" the corresponding funding for that ADM in column AC, and populates column S with this value. Otherwise: The VLOOKUP function locates the middle school ADM in column I, and matches its truncated value to ADM values in column AA. It then "looks up" the corresponding funding for that ADM in column AC, and populates column S with this value.	
Column T *High School Grade Band Activities*	=IF(F3="T",0,IF(Inputs!$D$99=1,0,IF(Inputs!$D$99=3,(VLOOKUP(O3,$W$4:$Y$1604,3)),(VLOOKUP(J3,$W$4:$Y$1604,3)))))	If cell F3 equal "T" (the school is an alternative school), then column T provides no activity resources. If the first IF statement is a false argument, then the second IF statement	This formula matches the (truncated) ADM for grades 9-12 to the funding amount associated with it in the high school activity table in column Y of the *Activities* worksheet.

		is evaluated: If cell D99 on the *Inputs* worksheet is '1', then the *Activities* worksheet generates no activity resources. If the second IF statement is false, then the third IF statement is evaluated: If cell D99 on the *Inputs* worksheet is '3', then the VLOOKUP function locates the high school grade band ADM in column O, and matches its truncated value to ADM values in column W. It then "looks up" the corresponding funding for that ADM in column Y, and populates column T with this value. Otherwise: The VLOOKUP function locates the high school ADM in column J, and matches its truncated value to ADM values in column W. It then "looks up" the	

		corresponding funding for that ADM in column Y, and populates column T with this value.	
Column U *Total Activities*	=IF(AND(F3="T",OR(Inputs!$D$99=2,Inputs!$D$99=3)),K3*Inputs!$D$157,SUM(R3:T3))	If cell F3 equal "T" (the school is an alternative school) and the activities scenario option is "2" or "3" in cell D99 of the *Inputs* worksheet, then multiply cell K3 by the amount in cell D157 on the *Inputs* worksheet. If the first IF statement is a false argument, then the second IF statement is evaluated: Sum cells R3 through T3 (elementary, middle, and high school activity funding).	As the *Inputs* worksheet has "2" or "3" in cell D99, the formula uses the second or third option, multiplying the alternative schools ADM by cell D157 on the *Inputs* worksheet. If the school is not an alternative school, add columns R, S, and T.

The per ADM activity amounts for all school grade-level configurations, elementary schools (grades K-5), middle schools (grades 6-8), high schools (grades 9-12), and alternative schools are adjusted annually by the ECA found in cell D161 of the *Inputs* worksheet. For elementary schools and alternative schools, the ECA adjustment is done by multiplying cell D161 of the *Inputs* worksheet by cells D158 and D157 of the *Inputs worksheet*. For high schools, the ECA adjustment is embedded in the values shown in column X, and column AB for middle schools.

Chapter 2 – Wyoming Funding Model Worksheets

School Resources

The *School Resources* worksheet computes the majority of the school level personnel resources, non-staff fiscal resources, and the cost of each of those resources for Wyoming schools. Columns A through E provide basic school information including the district ID, the name of the district, the school ID, the school name, and grade configuration of the school, respectively. Columns F through O provide data on school characteristics (i.e., the school's ADM from the *ADM* worksheet, whether the school is an alternative school, a small school, an elementary school that has a 6th grade, and the highest grade level served).

Columns Q through CF calculate FTE personnel based on information included in columns F through O. Columns CH through EW calculate the total compensation of these personnel (from the *Salaries* worksheet), and Columns EY through FF calculate non-staff costs (i.e., supplies, equipment/technology, etc.) at the school level. The sum of all of these school level resources is calculated for each school in column FJ. Table 2.20 below describes how each of these resources is computed.

Table 2.20 — School Resources

Position	Formula	Description	Comments
Column F *Elementary ADM*	=IF(M3=1,SUM(ADM!F3:L3),SUM(ADM!F3:K3,0))	If cell M3 is "1", then sum columns F3 to L3 on the *ADM* worksheet. If the first IF statement is a false argument, then: Sum columns F3 to K3 on the *ADM*	If the school has been designated as an elementary school with 6th grade ADM, add ADM from grades K to 6. If the school has not been designated as an elementary school with 6th grade ADM, add ADM from grades K to 5.

		worksheet.	
Column G *Middle ADM*	=ADM!S3-'School Resources'!H3-'School Resources'!F3	Subtract the ADM in cells F3 and H3 on the *School Resources* worksheet from the ADM found in cell S3 on the *ADM* worksheet.	This column subtracts elementary ADM and high school ADM from the total ADM to yield middle school ADM.
Column H *High ADM*	=IF(SUM(ADM!N3:R3)=ADM!S3,SUM(ADM!N3:R3),IF(OR(SUM(ADM!F3:O3)=ADM!S3,SUM(ADM!G3:O3)=ADM!S3,SUM(ADM!H3:O3)=ADM!S3,SUM(ADM!I3:O3)=ADM!S3,SUM(ADM!J3:O3)=ADM!S3,SUM(ADM!K3:O3)=ADM!S3,SUM(ADM!L3:O3)=ADM!S3,SUM(ADM!M3:O3)=ADM!S3,SUM(ADM!N3:O3)=ADM!S3,0,SUM(ADM!O3:R3)))	IF the sum of N3 through R3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, then sum cells N3 through R3 on the *ADM* worksheet. If the first IF statement is a false argument, then the second IF OR statement is evaluated: IF the sum of F3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of G3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of H3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of I3 through O3 on the	If the configuration of the school is 8-12 then the High School ADM is calculated by summing the ADM from grades 8 through 12. If the configuration of the school is K-9, 1-9, 2-9, 3-9, 4-9, 5-9, 6-9, 7-9, or 8-9, then the high school ADM is zero.

		ADM worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of J3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of K3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of L3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of M3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of N3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, then enter "0.000". If the second IF statement is a false argument: Sum cells 03 through R3 on the *ADM* worksheet.	Since the configuration of the school is therefore 9-12, is the cell sums ADM from grades 9 through 12.
Column I	=SUM(ADM!$F3:$R3)	Sum cells F3 through R3 on the	This is the total ADM of the school that is used to fund the

Total ADM		*ADM* worksheet.	school's resources.
Column J *Alternative School*	F or T	Designates if the school is an approved alternative school. F equals "false" and T equals "true".	This cell is used to determine alternative schools.
Column K *Small School*	=IF(I3<=Inputs!$D$103,"T","F")	IF cell I3 is less than or equal to the value in cell D103 on the *Inputs* worksheet, then cell I3 is "T". If the first IF statement is a false argument: Cell I3 is "F".	If a school's total ADM is less than or equal to 49, then the school has a "Small School" designation.
Column L *Small School District*	[In isolated cells only and updated as necessary by the WDE] =IF(Inputs!$D$104=1,1,0)	If cell D104 on the *Inputs* worksheet equals "1" then the cell is "1". If the first IF statement is a false argument: The cell is "0".	This formula indicates when all schools in a district have 49 or fewer ADM. If a school has this indicator, then their teacher resources are calculated at 1.5 FTE per 7 ADM.
Column M *6th Grade Elementary*	=IF(AND(SUM(ADM!M3:R3)=0,ADM!L3>0),1,0)	If the sum of cells M3 through R3 on the *ADM* worksheet equals 0 AND cell L3 on the *ADM* worksheet is greater than 0, then the cell is "1". If the first IF statement is a false argument: The cell is "0".	This formula indicates that an elementary school has 6th grade in its configuration.
Column O *Highest*	=IF(H3>0,"H",IF(G3>0,"M","E"))	If H3 is greater than "0", then O3 equals "H",	If there is high school ADM, then the highest component is "H".

Component		If the first IF statement is a false argument, then the 2nd IF statement is evaluated: IF G3>0, then O3 equals "M", Otherwise: Cell O3 equals "E".	If the highest grade ADM in the school is designated as middle ADM in column G, the highest component is "M" Otherwise the highest component is "E".
Column Q *Kindergarten Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!F3/Inputs!$D$80)	If cell J3 is "T" OR cell K3 is "T", then cell Q3 is "0" If the first IF statement is a false argument: Divide cell F3 on the *ADM* worksheet by cell D80 on the *Inputs* worksheet.	If the school has been designated small or alternative, resource no kindergarten teachers. Otherwise, divide the kindergarten ADM by the model kindergarten class size (16).
Column R *1st Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!G3/Inputs!$D$81)	If cell J3 is "T" OR cell K3 is "T", then cell R3 is "0". If the first IF statement is a false argument: Divide cell G3 on the *ADM* worksheet by cell D81 on the *Inputs* worksheet.	If the school has been designated small or alternative, resource no 1st grade teachers. Otherwise, divide the 1st grade ADM by the model 1st grade class size (16).
Column S *2nd Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!H3/Inputs!$D$82)	If cell J3 is "T" OR cell K3 is "T", then cell S3 is "0" If the first IF statement is a false argument: Divide Cell H3 on	If the school has been designated small or alternative, resource no 2nd grade teachers. Otherwise, divide the 2nd grade ADM by the model 2nd grade class size (16).

		the *ADM* worksheet by cell D82 on the *Inputs* worksheet.	
Column T *3rd Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!I3/Inputs!$D$83)	If cell J3 is "T" OR cell K3 is "T", then cell T3 is "0". If the first IF statement is a false argument: Divide Cell I3 on the *ADM* worksheet by cell D83 on the *Inputs* worksheet.	If the school has been designated small or alternative, resource no 3rd grade teachers. Otherwise, divide the 3rd grade ADM by the model 3rd grade class size (16).
Column U *4th Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!J3/Inputs!$D$84)	If cell J3 is "T" OR cell K3 is "T", then cell U3 is "0". If the first IF statement is a false argument: Divide cell J3 on the *ADM* worksheet by cell D84 on the *Inputs* worksheet.	If the school has been designated small or alternative, resource no 4th grade teachers. Otherwise, divide the 4th grade ADM by the model 4th grade class size (16).
Column V *5th Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!K3/Inputs!$D$85)	If cell J3 is "T" OR cell K3 is "T", then cell V3 is "0". If the first IF statement is a false argument: Divide cell K3 on the *ADM* worksheet by cell D85 on the *Inputs* worksheet.	If the school has been designated small or alternative, resource no 5th grade teachers. Otherwise, divide the 5th grade ADM by the model 5th grade class size (16).
Column W *6th Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,IF(M3=1,ADM!L3/Inputs!$D$95,ADM!L3/Inputs!$D$86))	If cell J3 is "T" OR cell K3 is "T", then cell W3 is "0". If the first IF statement is a false argument, then the	If the school has been designated small or alternative, resource no 6th grade teachers. If the school has been configured an elementary school with 6th grade ADM, divide the 6th grade ADM by

		second IF statement is evaluated: If cell M3 is 1, then divide cell L3 on the *ADM* worksheet by cell D95 on the *Inputs* worksheet. If the second IF statement is a false argument: Divide cell L3 on the *ADM* worksheet by cell D86 on the *Inputs* worksheet.	the model 6th grade class size (16) for elementary schools with a 6th grade. Otherwise, divide the 6th grade ADM by the model 6th grade class size for non-elementary schools (21).
Column X *7th Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!M3/Inputs!$D$87)	If cell J3 is "T" OR cell K3 is "T", then cell X3 is "0". If the first IF statement is a false argument: Divide Cell M3 on the *ADM* worksheet by cell D87 on the *Inputs* worksheet.	If the school has been designated small or alternative, resource no 7th grade teachers. Otherwise, divide the 7th grade ADM by the model 7th grade class size (21).
Column Y *8th Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!N3/Inputs!$D$88)	If cell J3 is "T" OR cell K3 is "T", then cell Y3 is "0". If the first IF statement is a false argument: Divide Cell N3 on the *ADM* worksheet by cell D88 on the *Inputs* worksheet.	If the school has been designated small or alternative, resource no 8th grade teachers. Otherwise, divide the 8th grade ADM by the model 8th grade class size (21).
Column Z *9th Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!O3/Inputs!$D$89)	If cell J3 is "T" OR cell K3 is "T", then cell Z3 is "0". If the first IF	If the school has been designated small or alternative, resource no 9th grade teachers. Otherwise, divide the 9th grade ADM by the model 9th grade

		statement is a false argument: Divide Cell O3 on the *ADM* worksheet by cell D89 on the *Inputs* worksheet.	class size (21).
Column AA *10th Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!P3/Inputs!$D$90)	If cell J3 is "T" OR cell K3 is "T", then cell AA3 is "0". If the first IF statement is a false argument: Divide Cell P3 on the *ADM* worksheet by cell D90 on the *Inputs* worksheet.	If the school has been designated small or alternative, resource no 10th grade teachers. Otherwise, divide the 10th grade ADM by the model 10th grade class size (21).
Column AB *11th Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!Q3/Inputs!$D$91)	If cell J3 is "T" OR cell K3 is "T", then cell AB3 is "0". If the first IF statement is a false argument: Divide Cell Q3 on the *ADM* worksheet by cell D91 on the *Inputs* worksheet.	If the school has been designated small or alternative, resource no 11th grade teachers. Otherwise, divide the 11th grade ADM by the model 11th grade class size (21).
Column AC *12th Grade Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,ADM!R3/Inputs!$D$92)	If cell J3 is "T" OR cell K3 is "T", then cell V3 is "0". If the first IF statement is a false argument: Divide Cell R3 on the *ADM worksheet* by cell D92 on the *Inputs* worksheet.	If the school has been designated small or alternative, resource no 12th grade teachers. Otherwise, divide the 12th grade ADM by the model 12th grade class size (21).
Column AD *Elementary*	=IF(M3=1,SUM(Q3:W3),SUM(Q3:V3))	If cell M3 is "1", then sum cells Q3 through W3.	If a school has a 6th grade elementary classroom, sum teachers FTEs from grades K-

School Teacher FTEs		If the first IF statement is a false argument: Sum cells Q3 through V3.	6. Otherwise, sum teacher FTEs from grades K-5.
Column AE *Middle School Teacher FTEs*	=SUM(Q3:AC3)-AD3-AF3	Sum cells Q3 through AC3 and subtract cells AD3 and AF3.	Sum all regular classroom teacher FTEs and subtract the elementary and high school teachers to arrive at the sum of middle school teacher FTEs.
Column AF *High School Teacher FTEs*	=IF(SUM(ADM!N3:R3)=ADM!S3,SUM(Y3:AC3),IF(OR(SUM(ADM!F3:O3)=ADM!S3,SUM(ADM!G3:O3)=ADM!S3,SUM(ADM!H3:O3)=ADM!S3,SUM(ADM!I3:O3)=ADM!S3,SUM(ADM!J3:O3)=ADM!S3,SUM(ADM!K3:O3)=ADM!S3,SUM(ADM!L3:O3)=ADM!S3,SUM(ADM!M3:O3)=ADM!S3,SUM(ADM!N3:O3)=ADM!S3),SUM(AA3:AC3),SUM(Z3:AC3)))	IF the sum of N3 through R3 on the *ADM worksheet* equals the amount in cell S3 on the *ADM* worksheet, then sum cells Y3 through AC3. If the first IF statement is a false argument, then the second IF statement is evaluated: IF the sum of F3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of G3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of H3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of I3	If the configuration of the school is 8-12 then the high school teacher FTE count is calculated with teachers from grades 8 through 12. If the configuration of the school is K-9, 1-9, 2-9, 3-9, 4-9, 5-9, 6-9, 7-9, or 8-9, then sum grades 10 through 12 teacher FTEs.

		through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of J3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of K3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of L3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of M3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, OR the sum of N3 through O3 on the *ADM* worksheet equals the amount in cell S3 on the *ADM* worksheet, then enter "0.000". If the second IF statement is a false argument: Sum cells O3 through R3 on the *ADM* worksheet.	Since the configuration of the school is 9-12, the cell sums grades 9 through 12 teacher FTEs.
Column AG	=SUM(Q3:AC3)	Sum cell Q3 through AC.	Add all regular classroom teacher FTEs.

Total (Regular Classroom FTEs)			
Column AI *Elementary School Specialist Teacher FTEs*	=Inputs!$D$39*AD3	Multiply cell D39 on the *Inputs* worksheet by cell AD3.	Elementary school specialist teacher FTEs are calculated by multiplying the number of regular elementary school classroom teacher FTEs by 20%.
Column AJ *Middle School Specialist Teacher FTEs*	=Inputs!$D$40*AE3	Multiply cell D40 on the *Inputs* worksheet by cell AE3.	Middle school specialist teacher FTEs are calculated by multiplying the number of regular middle school classroom teacher FTEs by 33%.
Column AK *High School Specialist Teacher FTEs*	=Inputs!$D$41*AF3	Multiply cell D41 on the *Inputs* worksheet by cell AF3.	High school specialist teacher FTEs are calculated by multiplying the number of regular high school classroom teacher FTEs by 33%.
Column AL *Additional Vocational Education Teacher FTEs*	=IF(OR($J3="T",$K3="T"),0,'Voc Ed'!I3)	If cell J3 is "T" OR cell K3 is "T", then cell AL3 is "0". If the first IF statement is a false argument: Cell AL3 references cell I3 on the *Voc Ed* worksheet.	If the school has been designated small or alternative, resource no additional vocational education teacher FTEs. Otherwise, populate the cell with the additional vocational education teacher FTEs calculated on the *Voc Ed* worksheet.
Column AM *Total (Specialist Teacher FTEs)*	=SUM(AI3:AL3)	Sum cell AI3 through AL3.	Add elementary school specialist teacher FTEs, middle school specialist teacher FTEs, high school specialist teacher FTEs, and additional vocational education teacher FTEs to calculate the total specialist teacher FTEs.
Column AO *Additional Minimum Elementary School Teacher*	=IF(OR($J3="T",$K3="T",$F3=0,Inputs!$D$72=1,Inputs!$D$74<=$AD3+$AI3),	If cell J3 is "T" OR cell K3 is "T", OR cell F3 is "0", OR cell D72 on the *Inputs* worksheet is "1",OR cell D74 on	If the school has been designated small, or designated as an alternative school, or has no elementary school ADM, or the number of regular and specialist teachers generated

FTEs	0,IF(AND($F3>0,$F3<=Inputs!$D$103,Inputs!$D$72=2),$F3/Inputs!$D$94-($AD3+$AI3),Inputs!$D$74-($AD3+$AI3))	the *Inputs* worksheet is less than or equal to the sum of cells AD3 and AI3, then cell AO3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated: If cell F3 is greater than 0 AND cell F3 is less than or equal to cell D103 on the *Inputs* worksheet AND cell D72 on the *Inputs* worksheet is 2, then cell AO3 equals cell F3 divided by cell D94 on the *Inputs* worksheet minus the sum of cells AD3 and AI3. If the second IF statement is a false argument: Subtract cells AD3 and AI3 from cell D74 on the *Inputs* worksheet.	by the model for the elementary school is greater than the minimum number of teachers (6), then the school is resourced no additional teachers, as the school has more than the minimum number of elementary school teachers or has a small or alternative school designation. Otherwise, if the elementary school ADM is between '1' and '49', and the *Inputs* worksheet has option 2 selected (minimums for each elementary, middle and high school with small school adjustment at each level), then this cell resources additional teacher FTEs by dividing the elementary ADM by 7 and subtracting out the regular classroom and specialist teachers resourced by the model. Otherwise, subtract the regular classroom and specialist teachers resourced by the model from the minimum teacher amount for elementary schools (6).
Column AP *Additional Minimum Middle School Teacher FTEs*	=IF(OR($J3="T",$K3="T",Inputs!$D$72=1,$G3=0,Inputs!$D$75<=$AE3+$AJ3),	If cell J3 is "T" OR cell K3 is "T" OR cell D72 on the *Inputs* worksheet is "1" OR cell G3 is "0" OR cell D75 on	If the school has been designated small, or designated as an alternative school, or has no middle school ADM, or the number of regular and specialist teachers generated

	0,IF(Inputs!$D$72=2,IF(AND($G3>0,$G3<=Inputs!$D$103),$G3/Inputs!$D$94-($AE3+$AJ3),Inputs!$D$75-($AE3+$AJ3)))	the *Inputs* worksheet is less than or equal to the sum of cells AE3 and AJ3, then cell AP3 is "0".	by the model for middle schools is greater than the minimum number of teachers (8), then the school is resourced no additional teachers as the school has more than the minimum number of middle school teachers or has a small or alternative school designation.
		If the first IF statement is a false argument, then the second IF statement is evaluated: If cell D72 on the *Inputs* worksheet is "2".	If the *Inputs* worksheet has option 2 selected (minimums for each elementary, middle and high school with small school adjustment at each level) then check the next IF statement.
		If the second IF statement is a true argument, then the third IF statement is evaluated: If cell G3 is greater than 0 AND cell G3 is less than or equal to cell D103 on the *Inputs* worksheet, then cell AP3 is cell G3 divided by cell D94 on the *Inputs* worksheet minus cells AE3 and AJ3.	If the middle school ADM is between 1 and 49, then additional teachers are resourced by dividing the middle school ADM by 7 and subtracting the regular classroom and specialist teachers generated by the model.
		If the first, second, and third IF statements are false arguments: Subtract cells AE3 and AJ3 from cell D75 on the *Inputs*	Otherwise, subtract out the regular classroom and specialist teachers resourced by the model from the minimum teacher amount for middle schools (8).

		worksheet.	
Column AQ *Additional Minimum High School Teacher FTEs*	=IF(OR($J3="T",$K3="T",Inputs!$D$72=1,$H3=0,Inputs!$D$76<=$AF3+$AK3+AL3),0,IF(Inputs!$D$72=2,IF(AND($H3>0,$H3<=Inputs!$D$103),$H3/Inputs!$D$94-($AF3+$AK3+$AL3),Inputs!$D$76-($AF3+$AK3+$AL3))))	If cell J3 is "T" OR cell K3 is "T" OR cell D72 on the *Inputs* worksheet is "1" OR cell H3 is "0" OR cell D76 on the *Inputs* worksheet is less than or equal to the sum of cells AF3, AK3, and AL3, then cell AQ3 is "0" If the first IF statement is a false argument, then the second IF statement is evaluated: If cell D72 on the *Inputs* worksheet is 2. If the second IF statement is a true argument, then the third IF statement is evaluated: If cell H3 is greater than "0" AND cell H3 is less than or equal to cell D103 on the *Inputs* worksheet, then cell AQ3 is cell H3 divided by cell D94 on the *Inputs* worksheet minus cells AF3, AK3, and AL3.	If the school has been designated small, or designated as an alternative school, or has no high school ADM, or the number of regular and specialist teachers generated by the model for high schools is greater than the minimum number of teachers (10), then the school is resourced no additional teachers as the school has more than the minimum number of high school teachers or has a small or alternative school designation. If cell D72 on the *Inputs* worksheet has option 2 selected (minimums for each elementary, middle and high school with small school adjustment at each level) then check the next IF statement. If the high school ADM is between 1 and 49, then additional teachers are resourced by dividing the high school ADM by 7 and subtracting out the regular classroom and specialist teachers, including vocational education, generated by the model.

		If the first, second, and/or third IF statements are false arguments: Subtract cells AF3, AK3, and AL3 from cell D76 on the *Inputs* worksheet.	Otherwise, subtract the regular classroom and specialist (including vocational education) teachers resourced by the model from the minimum teachers for high schools (10).
Column AS *Total Additional Minimum Teachers*	=SUM(AO3:AR3)	Sum cells AO3 through AR3.	Sum the additional minimum teacher FTEs in elementary, middle, high, and secondary schools.
Column AU *Alternative School Teachers*	=IF($J3="T",$I3/Inputs!$D$93,0)	If cell J3 is "T", then divide cell I3 by cell D93 on the *Inputs* worksheet. If the first IF statement is a false argument, then: Cell AU is "0".	If a school is designated as an alternative school, divide the total school ADM by 7.
Column AV *Small School Teachers*	=IF(L3=1,(I3/7)*1.5,IF($J3="T",0,IF(AND($K3="T",($I3/Inputs!$D$94)>=1),$I3/Inputs!$D$94,IF(AND($K3="T",($I3/Inputs!$D$94)<1),1,0))))	If cell L3 is 1, then divide cell I3 by 7 and multiply by 1.5. If the first IF statement is a false argument, then the second IF statement is evaluated: If cell J3 is "T", then cell AV3 is "0" If the second IF statement is a false argument, then the	If a school is in a district where all the schools in the district have 49 or fewer ADM (small school district), the school is resourced 1.5 FTE teachers per 7 ADM. If a school is an alternative school, then the cell is zero. If a school is not in a small school district and has 49 or fewer ADM, the school is

		third IF statement is evaluated: If cell K3 is "T" AND cell I3 divided by D94 on the *Inputs* worksheet is greater than or equal to 1, then divide cell I3 by cell D94 on the *Inputs* worksheet. If the third IF statement is a false argument, then the fourth IF statement is evaluated: If cell K3 is "T" AND cell I3 divided by cell D94 on the *Inputs* worksheet is less than "1", then cell AV3 is "1". Otherwise: Cell AV3 is 0.	resourced at 1 teacher FTE per 7 ADM, with a minimum of 1 teacher FTE.
Column AW *Total Other Teacher (small and alternative school) FTEs*	=SUM(AU3:AV3)	Sum cells AU3 through AV3.	Total teacher FTEs generated through the alternative school and small school formulas.
Column AY *Elementary School Instructional Facilitator FTEs*	=IF(OR($J3="T",$K3="T",Inputs!$D$232=0,O3="M",O3="H"),0,(F3*1.5/288))	If cell J3 is "T" OR cell K3 is "T" OR cell D232 on the *Inputs* worksheet is 0 OR cell O3 is "M" OR cell O3is "H", then cell AY3 is 0.	If the school has been designated small, or designated alternative, or the instructional facilitator resource formula is turned off (which is current Wyoming policy), then the model does not provide instructional facilitator resources.

		If the first IF statement is a false argument, then: Multiply cell F3 by 1.5 and divide by 288.	Otherwise, resource instructional facilitators at the rate of 1.5 FTEs per 288 elementary school ADM.
Column AZ *Middle School Instructional Facilitator FTEs*	=IF(OR($J3="T",$K3="T",Inputs!$D$232=0,O3="E",O3="H"),0,(SUM(F3:G3)*1.5/315))	If cell J3 is "T" OR cell K3 is "T" OR cell D232 on the *Inputs* worksheet is "0" OR cell O3 is "E" OR cell O3is "H", then cell AZ3 is "0". If the first IF statement is a false argument, then: Multiply the sum of cells F3 through G3 by 1.5 and divide by 315.	If the school has been designated small, or designated alternative, or the instructional facilitator resource formula is turned off (which is current Wyoming policy), then the model does not provide instructional facilitator resources. Otherwise, resource instructional facilitators at the rate of 1.5 FTEs per 315 elementary and middle school ADM.
Column BA *High School Instructional Facilitator FTEs*	=IF(OR($J3="T",$K3="T",Inputs!$D$232=0,O3="E",O3="M"),0,(SUM(F3:H3)*1.5/315))	If cell J3 is "T" OR cell K3 is "T" OR cell D232 on the *Inputs* worksheet is "0" OR cell O3 is "E" OR cell O3is "M", then cell BA3 is "0". If the first IF statement is a false argument, then: Multiply the sum of cells F3 through H3 by 1.5 and divide by 315.	If the school has been designated small, designated alternative, or the instructional facilitator resource formula is turned off (which is current Wyoming policy), then the model does not provide instructional facilitator resources. Otherwise, resource instructional facilitators at the rate of 1.5 FTEs per 315 elementary, middle, and high school ADM.
Column BB	=IF(OR($J3="T",$K3="T")	If cell J3 is "T" OR cell K3 is "T" then	If the school has been designated small or alternative,

Elementary School Tutor FTEs	,0,'At-Risk'!V3/100)	cell BB3 is "0". If the first IF statement is a false argument, then: Divide the cell V3 on the *At-Risk* worksheet by 100.	then the model does not provide tutor resources. Otherwise, this formula provides 1 tutor per 100 at-risk elementary school students.
Column BC *Middle School Tutor FTEs*	=IF(OR($J3="T",$K3="T"),0,'At-Risk'!W3/100)	If cell J3 is "T" OR cell K3 is "T" then cell BC3 is "0". If the first IF statement is a false argument, then: Divide the cell W3 on the *At-Risk* worksheet by 100.	If the school has been designated small or alternative, then the model does not provide tutor resources. Otherwise, this formula provides 1 tutor per 100 at-risk middle school students.
Column BD *High School Tutor FTEs*	=IF(OR($J3="T",$K3="T"),0,'At-Risk'!X3/100)	If cell J3 is "T" OR cell K3 is "T" then cell BD3 is "0". If the first IF statement is a false argument, then: Divide the cell X3 on the *At-Risk* worksheet by 100.	If the school has been designated small or alternative, then the model does not provide tutor resources. Otherwise, this formula provides 1 tutor per 100 at-risk high school students.
Column BE *Minimum Tutor FTEs*	=IF(OR($J3="T",$K3="T"),0,IF(AND(O3="E",SUM(BB3:BD3)<1/288*F3),1/288*F3-SUM(BB3:BD3),IF(AND(O3="M",SUM(BB3:BD3)<1/315*S	If cell J3 is "T" OR cell K3 is "T" then cell BE3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated: If cell O3 is "E" AND the sum of	If tutor resources do not meet 1 tutor for each prototypical 288 elementary school ADM, 315 middle school ADM, or 315 high school ADM, then the model will provide at least these minimum tutor FTEs at the highest level of the school, assuming the school does not have a small or alternative school designation.

	UM(F3:G3)), 1/315* SUM(F3:G3)-SUM(BB3:BD3),IF(AND(O3="H",SUM(BB3:BD3)<1/315*SUM(F3:H3)),1/315*SUM(F3:H3)-SUM(BB3:BD3),0))))	cells BB3 through BD3 is less than 1 divided by 288 multiplied by cell F3, then cell BE3 equals 1 divided by 288 multiplied by cell F3 minus the sum of cells BB3 through BD3. If the second IF statement is a false argument, then the third IF statement is evaluated: If cell O3 is "M" AND the sum of cells BB3 through BD3 is less than 1 divided by 315 multiplied by the sum of cells F3 through G3, then cell BE3 equals 1 divided by 315 multiplied by the sum of cells F3 through G3 minus the sum of cells BB3 through BD3. If the third IF statement is a false argument, then the fourth IF statement is evaluated: If cell O3 is "H" AND the sum of cells BB3 through BD3 is less than 1 divided by 315 multiplied by the sum of cells F3	

		through H3, then cell BE3 equals 1 divided by 315 multiplied by the sum of cells F3 through H3 minus the sum of cells BB3 through BD3. Otherwise: Cell BE3 equals "0".	
Column BF *ELL Tutor FTEs*	=IF(OR($J3="T",$K3="T"),0,'At-Risk'!AN3/100)	If cell J3 is "T" OR cell K3 is "T" then cell BF3 is "0". If the first IF statement is a false argument, then: Divide the cell AN3 on the *At-Risk* worksheet by 100.	If the school has been designated small or alternative, then the model does not provide English Language Learner (ELL) resources. Otherwise, this formula provides 1 tutor FTE per 100 ELL students.
Column BG *Summer School FTEs*	=IF(OR($J3="T",$K3="T"),0,IF(Inputs!$D$55="K-12",0.25*SUM('At-Risk'!$G3:$S3)*Inputs!$D$56/Inputs!$D$57,IF(Inputs!$D$55="K-5",0.25*SUM('At-Risk'!$G3:$L3)*Inputs!$D$56/Inputs!$D$57,IF(Inputs!$D$55="4-5",0.25*SUM('At-	If cell J3 is "T" OR cell K3 is "T" then cell BG3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated: If cell D55 on the *Inputs* worksheet is "K-12", then multiply .25 by the sum of cells G3 through S3 on the *At-Risk* worksheet, multiply by cell D56 on the *Inputs* worksheet and	The model generates summer school resources based on the number of at-risk students in a school and certain parameters found on the *Inputs* worksheet. The sections in this formula are identical to one another except that they offer the opportunity to serve different grades of students. Current Wyoming policy funds summer school through a categorical grant, therefore these formulas do not trigger model generated summer school resources.

	Risk'!$K3:$L3)*Inputs!$D$56/Inputs!$D$57,IF(Inputs!$D$55="6-8",0.25*SUM('At-Risk'!$M3:$O3)*Inputs!$D$56/Inputs!$D$57,IF(Inputs!$D$55="9-12",0.25*SUM('At-Risk'!$P3:$S3)*Inputs!$D$56/Inputs!$D$57,"---"))))))	divide by cell D57 on the *Inputs* worksheet. If the second IF statement is a false argument, then the third IF statement is evaluated: If cell D55 on the *Inputs* worksheet is "K-5", then multiply .25 by the sum of cells G3 through L3 on the *At-Risk* worksheet, multiply by cell D56 on the *Inputs* worksheet and divide by cell D57 on the *Inputs* worksheet. If the third IF statement is a false argument, then the fourth IF statement is evaluated: If cell D55 on the *Inputs* worksheet is "4-5", then multiply .25 by the sum of cells K3 through L3 on the *At-Risk* worksheet, multiply by cell D56 on the *Inputs* worksheet and divide by cell D57 on the *Inputs* worksheet. If the fourth IF statement is a false argument, then the	

		fifth IF statement is evaluated: If cell D55 on the *Inputs* worksheet is "6-8", then multiply .25 by the sum of cells M3 through O3 on the *At-Risk* worksheet, multiply by cell D56 on the *Inputs* worksheet and divide by cell D57 on the *Inputs* worksheet. If the fifth IF statement is a false argument, then the sixth IF statement is evaluated: If cell D55 on the *Inputs* worksheet is "9-12", then multiply .25 by the sum of cells P3 through S3 on the *At-Risk* worksheet, multiply by cell D56 on the *Inputs* worksheet and divide by cell D57 on the *Inputs* worksheet. Otherwise Cell BG3 equals "---".	
Column BH *Extended Day FTEs*	=IF(OR($J3="T",$K3="T"),0,IF(Inputs!$D$61="K-12",0.25*SUM('At-	If cell J3 is "T" OR cell K3 is "T" then cell BG3 is "0". If the first IF statement is a false	The model generates extended day program resources based on the count of at-risk students in a school and certain parameters found on the *Inputs* worksheet. The sections in this

	Risk'!$G3:$S3)*Inputs!$D$62/Inputs!$D$63,IF(Inputs!$D$61="K-5",0.25*SUM('At-Risk'!$G3:$L3)*Inputs!$D$62/Inputs!$D$63,IF(Inputs!$D$61="4-5",0.25*SUM('At-Risk'!$K3:$L3)*Inputs!$D$62/Inputs!$D$63,IF(Inputs!$D$61="6-8",0.25*SUM('At-Risk'!$M3:$O3)*Inputs!$D$62/Inputs!$D$63,IF(Inputs!$D$61="9-12",0.25*SUM('At-Risk'!$P3:$S3)*Inputs!$D$62/Inputs!$D$63,"---"))))))	argument, then the second IF statement is evaluated: If cell D61 on the *Inputs* worksheet is "K-12", then multiply .25 by the sum of cells G3 through S3 on the *At-Risk* worksheet, multiply by cell D62 on the *Inputs* worksheet and divide by cell D63 on the *Inputs* worksheet. If the second IF statement is a false argument, then the third IF statement is evaluated: If cell D61 on the *Inputs* worksheet is "K-5", then multiply .25 by the sum of cells G3 through L3 on the *At-Risk* worksheet, multiply by cell D62 on the *Inputs* worksheet and divide by cell D63 on the *Inputs* worksheet. If the third IF statement is a false argument, then the fourth IF statement is evaluated: If cell D61 on the *Inputs* worksheet is	formula are identical to one another except that they offer the opportunity to serve different grades of students. Current Wyoming policy funds these resources through a categorical grant, therefore these formulas do not trigger model generated extended day program resources.

		"4-5", then multiply .25 by the sum of cells K3 through L3 on the *At-Risk* worksheet, multiply by cell D62 on the *Inputs* worksheet and divide by cell D63 on the *Inputs* worksheet. If the fourth IF statement is a false argument, then the fifth IF statement is evaluated: If cell D61 on the *Inputs* worksheet is "6-8", then multiply .25 by the sum of cells M3 through O3 on the *At-Risk* worksheet, multiply by cell D62 on the *Inputs* worksheet and divide by cell D63 on the *Inputs* worksheet. If the fifth IF statement is a false argument, then the sixth IF statement is evaluated: If cell D61 on the *Inputs* worksheet is "9-12", then multiply .25 by the sum of cells P3 through S3 on the *At-Risk worksheet*, multiply by cell D62 on the *Inputs* worksheet and	

		divide by cell D63 on the *Inputs* worksheet. Otherwise Cell BG3 equals "---".	
Column BI *Elementary School Librarian FTEs*	=IF(OR($J3="T",$K3="T",F3=0,O3="M",O3="H"),0,1/288*F3)	If cell J3 is "T" OR cell K3 is "T" OR cell F3 is "0" OR cell O3 is "M" OR cell O3 is "H", then cell BI3 is 0. If the first IF statement is a false argument, then: Divide 1 by 288 and multiply by cell F3.	If the school is designated as a small school or an alternative school or if the highest grade component is middle school or high school, or if no elementary school ADM exists, the model does not generate elementary school librarian resources. Otherwise, the school receives 1 librarian FTE per 288 ADM.
Column BJ *Middle School Librarian FTEs*	=IF(OR($J3="T",$K3="T",G3=0,O3="H",O3="E"),0,IF(SUM(F3:G3)<105,1/105*SUM(F3:G3),IF(SUM(F3:G3)>630,1/630*SUM(F3:G3),1)))	If cell J3 is "T" OR cell K3 is "T" OR cell G3 is "0" OR cell O3 is "H" OR cell O3 is "E", then cell BI3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated: If the sum of cells F3 through G3 is less than 105, then cell BJ3 is 1 divided by 105 multiplied by the	If the school is designated as a small school or an alternative school or if the highest grade component is elementary school or high school, or if no middle school ADM exists, the model generates no middle school librarian resources. This formula resources 1 librarian FTE if the school is between 105 and 630 ADM. Below 105 ADM and above 630 ADM this 1 librarian FTE is prorated down or up, respectively.

		sum of cells F3 through G3. If the second IF statement is a false argument, then the third IF statement is evaluated: If the sum of cells F3 through G3 is greater than 630, then cell BJ3 is 1 divided by 630 multiplied by the sum of cells F3 through G3. If the third IF statement is a false argument, then: Cell BJ3 is 1	
Column BK *High School Librarian FTEs*	=IF(OR($J3="T",$K3="T",H3=0,O3="E",O3="M"),0,IF(SUM(F3:H3)<105,1/105*SUM(F3:H3),IF(SUM(F3:H3)>630,1/630*SUM(F3:H3),1)))	If cell J3 is "T" OR cell K3 is "T" OR cell H3 is "0" OR cell O3 is "E" OR cell O3 is "M", then cell BI3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated: If the sum of cells F3 through H3 is less than 105, then cell BK3 is 1 divided by 105 multiplied by the sum of cells F3 through H3.	If the school is designated as a small school or an alternative school or if the highest grade component is elementary school or middle school, or if no high school ADM exists, the model does not generate high school librarian resources. This formula resources 1 librarian FTE if the school is between 105 and 630 ADM. Below 105 ADM and above 630 ADM this 1 librarian FTE is prorated down or up from 1, respectively.

		If the second IF statement is a false argument, then the third IF statement is evaluated: If the sum of cells F3 through H3 is greater than 630, then cell BJ3 is 1 divided by 630 multiplied by the sum of cells F3 through H3. If the third IF statement is a false argument, then: Cell BK3 is "1".	
Column BL *Middle School Library Media Technician*	=IF(OR($J3="T",$K3="T",G3=0),0,1/315*G3)	If cell J3 is "T" OR cell K3 is "T" OR cell G3 is "0", then cell BL3 is "0". If the first IF statement is a false argument, then: Divide 1 by 315 and multiply by cell G3.	If the school is designated as a small school or if no middle school ADM exists, the model does not generate library media technician resources. Otherwise, this formula provides 1 library media technician FTE per 315 middle school ADM.
Column BM *High School Library Media Technician*	=IF(OR($J3="T",$K3="T",H3=0),0,1/315*H3)	If cell J3 is "T" OR cell K3 is "T" OR cell H3 is "0", then cell BM3 is "0". If the first IF statement is a false argument, then:	If the school is designated as a small school or an alternative school or if no high school ADM exists, the model does not generate high school library media technician resources. Otherwise, this formula provides 1 library media technician FTE per 315 high school ADM.

		Divide 1 by 315 and multiply by cell H3.	
Column BN *Pupil Support FTEs*	=IF(OR($J3="T",$K3="T"),0,'At-Risk'!T3/100+1/250*SUM(G3:H3))	If cell J3 is "T" OR cell K3 is "T" then cell BN3 is "0". If the first IF statement is a false argument, then: Divide the cell T3 on the *At-Risk worksheet* by 100 and add 1 divided by 250 multiplied by the sum of cells G3 through H3.	If the school has been designated as a small school or an alternative school, then the model does not provide pupil support resources. Otherwise, this formula provides 1 pupil support FTE per 100 at-risk students and an additional 1 pupil support FTE per 250 middle and high school ADM.
Column BO *Minimum Pupil Support FTEs*	=IF(OR($J3="T",$K3="T"),0,IF(AND(O3="E",'At-Risk'!T3/100<1/288*F3),1/288*F3-'At-Risk'!T3/100,IF(AND(O3="M",'At-Risk'!T3/100<1/315*SUM(F3:G3)),1/315*SUM(F3:G3)-'At-Risk'!T3/100,IF(AND(O3="H",'At-Risk'!T3/100<1/315*SUM(F3:H3)),1/315*SUM(F3:H3)-'At-Risk'!T3/100,0))))	If cell J3 is "T" OR cell K3 is "T" then cell BO3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated: If cell O3 is "E" AND cell T3 of the *At-Risk* worksheet divided by 100 is less than 1 divided by 288 multiplied by cell F3, then cell BO3 equals 1 divided by 288 multiplied by cell F3 minus cell T3 of the *At-Risk* worksheet divided by 100. If the second IF	If pupil support resources do not meet 1 pupil support FTE for each prototypical 288 elementary school ADM, 315 middle school ADM, or 315 high school ADM (in addition to counselors in middle and high schools at the rate of 1 per 250 ADM), then the model will provide at least these pupil support FTEs at the highest level of the school, assuming the school does not have a small school or alternative school designation.

		statement is a false argument, then the third IF statement is evaluated: If cell O3 is "M" AND cell T3 of the *At-Risk* worksheet divided by 100 is less than 1 divided by 315 multiplied by the sum of cells F3 through G3, then cell BO3 equals 1 divided by 315 multiplied by the sum of cells F3 through G3 minus cell T3 of the *At-Risk* worksheet divided by 100. If the third IF statement is a false argument, then the fourth IF statement is evaluated: If cell O3 is "H" AND cell T3 of the *At-Risk* worksheet divided by 100 is less than 1 divided by 315 multiplied by the sum of cells F3 through H3, then cell BO3 equals 1 divided by 315 multiplied by the sum of cells F3 through H3 minus cell T3 of the *At-Risk* worksheet divided by 100. Otherwise:	

		Cell BO3 equals "0".	
Column BP *Supervisory Aides FTEs*	=IF(OR(J3="T",K3="T"),0,IF(O3="E",2/288*F3,IF(O3="M",2/315*SUM(F3:G3),IF(O3="H",5/630*SUM(F3:H3)))))	If cell J3 is "T" OR cell K3 is "T" then cell BF3 is "0". If the first IF statement is a false, then evaluate the second IF statement: If cell O3 is "E", then, divide 2 by 288 multiplied by cell F3. If the second IF statement is a false argument, then the third IF statement is evaluated: If cell O3 is "M", then, divide 2 by 315 multiplied by the sum of cells F3 through G3. If the third IF statement is a false argument, then the fourth IF statement is evaluated: If cell O3 is "H", then, divide 5 by 630 multiplied by the sum of cells F3 through H3.	If the school has been designated as a small school or an alternative school, then the model does not provide supervisory aide resources. If the school's highest level is elementary school ADM, this formula provides 2 supervisory aide FTEs per 288 elementary school ADM. If the school's highest level is middle school ADM, this formula provides 2 supervisory aide FTEs per 315 elementary and middle school ADM. Otherwise, if the school's highest level is high school ADM, this formula provides 5 supervisory aide FTEs per 630 elementary, middle, and high school ADM.
Column BQ *FT Subs*	0	Cell BQ3 equals "0".	This column is not used in the model.

Column BR *Total Teacher and Pupil Support FTEs*	=SUM(AY3:BQ3)	Sum cells AY3 through BQ3.	This column provides the total tutor, librarian, library media technician, pupil support and supervisory aide FTEs generated through the model.
Column BT *Elementary School Principal FTEs*	=IF(OR($J3="T",$K3="T",F3=0,O3="M",O3="H"),0,IF(F3<96,1/96*F3,IF(F3<288,1,1/288*F3)))	If cell J3 is "T" OR cell K3 is "T" OR cell F3 is "0" OR cell O3 is "M" OR cell O3 is "H", then cell BT3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated: If cell F3 is less than 96, then cell BT3 is 1 divided by 96 multiplied by cell F3. If the second IF statement is a false argument, then the third IF statement is evaluated: If cell F3 is less than 288, then cell BT3 is 1. If the third IF statement is a false argument, then: Cell BT3 is 1 divided by 288 multiplied by cell F3.	If the school is designated as a small school or an alternative school or if the highest grade component is middle school or high school, or if no elementary school ADM exists, the model does not generate elementary school principal resources. Otherwise, this formula resources 1 elementary school principal resource if the school is between 96 and 288 ADM. Below 96 ADM and above 288 ADM, 1 elementary school principal FTE is prorated down and up, respectively.
Column BU	=IF(OR($J3=	If cell J3 is "T" OR	If the school is designated as a

Middle School Principal FTEs	"T",$K3="T",G3=0,O3="E",O3="H"),0,IF(SUM(F3:G3)<105,1/105*SUM(F3:G3),1))	cell K3 is "T" OR cell G3 is "0" OR cell O3 is "E" OR cell O3 is "H", then cell BU3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated: If the sum of cells F3 through G3 is less than 105, then cell BU3 is 1 divided by 105 multiplied by the sum of cells F3 through G3. If the second IF statement is a false argument, then: Cell BU3 is 1.	small school or an alternative school or if the highest grade component is elementary school or high school, or if no middle school ADM exists, the model does not generate middle school principal resources. Otherwise, this formula resources 1 middle school principal resource if the school is at or above 105 ADM. If below 105 ADM, this 1 middle school principal FTE is prorated down.
Column BV *High School Principal FTEs*	=IF(OR($J3="T",$K3="T",H3=0,O3="E",O3="M"),0,IF(SUM(F3:H3)<105,1/105*SUM(F3:H3),1))	If cell J3 is "T" OR cell K3 is "T" OR cell G3 is "0" OR cell O3 is "E" OR cell O3 is "M", then cell BV3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated: If the sum of cells F3 through H3 is	If the school is designated as a small school or an alternative school or if the highest grade component is elementary school or middle school, or if no high school ADM exists, the model does not generate high school principal resources. Otherwise, this formula resources 1 high school principal resource if the school is at or above 105 ADM. If below 105 ADM, this 1 high school principal FTE is prorated down.

		less than 105, then cell BV3 is 1 divided by 105 multiplied by the sum of cells F3 through H3. If the second IF statement is a false argument, then: Cell BV3 is 1.	
Column BW *Small School or Alternative School Assistant Principal*	=IF(OR($K3="T",$J3="T"),1,0)	If cell J3 is "T" OR cell K3 is "T" then cell BW3 is "1". If the first IF statement is a false argument, then: Cell BW3 is "0".	If the school has been designated a small school or an alternative school, then the model provides 1 assistant principal FTE.
Column BX *Middle School Assistant Principal FTEs*	=IF(OR($J3="T",$K3="T",G3=0),0,IF(AND(O3="M",SUM(F3:G3)>315),(SUM(F3:G3)-315)*1/315,0))	If cell J3 is "T" OR cell K3 is "T" OR cell G3 is "0", then cell BV3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated: If cell O3 is "M" AND the sum of cells F3 through G3 is greater than 315, cell BX3 is the sum of cells F3 through G3 minus 315 multiplied by one and divided by 315. If the second IF statement is a false	If the school is designated as small or alternative, or if no middle school ADM exists, the model does not generate middle school assistant principal resources. Otherwise, the formula resources assistant principals at the rate of 1 per 315 ADM after subtracting out the first 315 ADM in the school.

		argument, then: Cell BX3 is "0"	
Column BY *High School Assistant Principal FTEs*	=IF(OR($J3="T",$K3="T",H3=0),0,IF(AND(O3="H",SUM(F3:H3)>315),(SUM(F3:H3)-315)*1/315,0))	If cell J3 is "T" OR cell K3 is "T" OR cell H3 is "0", then cell BV3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated If cell O3 is "H" AND the sum of cells F3 through H3 is greater than 315, cell BY3 is the sum of cells F3 through H3 minus 315 multiplied by one and divided by 315 If the second IF statement is a false argument, then: Cell BY3 is 0	If the school is designated as small or alternative, or if no high school ADM exists, the model does not generate high school assistant principal resources. Otherwise, the formula resources assistant principals at the rate of 1 per 315 ADM after subtracting out the first 315 ADM in the school.
Column BZ *Elementary School Secretary FTEs*	=IF(OR($K3="T",$J3="T",O3="M",O3="H"),0,IF(F3<96,1/96*F3,IF(F3>288,1/288*F3,1)))	If cell K3 is "T" OR cell J3 is "T" OR cell O3 is "M" OR cell O3 is "H", then cell BZ3 is "0" If the first IF statement is a false argument, then the second IF statement is evaluated	If the school is designated as a small school or an alternative school or if the highest grade component is middle school or high school, or if no elementary school ADM exists, the model does not generate elementary school secretary resources. The formula resources 1 secretary FTE if the school is between 96 and 288 ADM. Below 96 ADM and above 288 ADM, 1 secretary FTE is

		If cell F3 is less than 96, then cell BZ3 is 1 divided by 96 multiplied by cell F3. If the second IF statement is a false argument, then the third IF statement is evaluated If cell F3 is greater than 288, then cell BZ3 is 1 divided by 288 multiplied by cell F3. If the third IF statement is a false argument, then: Cell BZ3 is "1".	prorated down or up from 1, respectively.
Column CA *Middle School Secretary FTEs*	=IF(OR($K3="T",$J3="T",O3="E",O3="H"),0,IF(SUM(F3:G3)<105,1/105*SUM(F3:G3),IF(SUM(F3:G3)>315,1/315*SUM(F3:G3),1)))	If cell K3 is "T" OR cell J3 is "T" OR cell O3 is "E" OR cell O3 is "H", then cell CA3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated If the sum of cells F3 through G3 is less than 105, then cell CA3 is 1 divided by 105 multiplied by the	If the school is designated as a small school or an alternative school or if the highest grade component is elementary school or high school, or if no middle school ADM exists, the model does not generate middle school secretary resources. The formula resources 1 secretary FTE if the school is between 105 and 315 ADM. Below 105 ADM and above 315 ADM, 1 secretary FTE is prorated down or up from 1, respectively. School secretary positions begin upward proration at 630 ADM for high schools and at 315 for middle schools. (See

		sum of cells F3 through G3. If the second IF statement is a false argument, then the third IF statement is evaluated If the sum of cells F3 through G3 is greater than 315, then cell CA3 is 1 divided by 315 multiplied by the sum of cells F3 through G3. If the third IF statement is a false argument, then: Cell CA3 is 1	report pp. 75-76 for allocations of clerical staff.)
Column CB *High School Secretary FTEs*	=IF(OR($K3="T",$J3="T",O3="E",O3="M"),0,IF(SUM(F3:H3)<105,1/105*SUM(F3:H3),IF(SUM(F3:H3)>630,1/630*SUM(F3:H3),1)))	If cell K3 is "T" OR cell J3 is "T" OR cell O3 is "E" OR cell O3 is "M", then cell CA3 is "0". If the first IF statement is a false argument, then the second IF statement is evaluated If the sum of cells F3 through H3 is less than 105, then cell CB3 is 1 divided by 105 multiplied by the sum of cells F3	If the school is designated as a small school or an alternative school, or if the highest grade component is elementary school or middle school, or if no high school ADM exists, the model does not generate high school secretary resources. The formula resources 1 secretary FTE if the school is between 105 and 630 ADM. Below 105 ADM and above 630 ADM, 1 secretary FTE is prorated down or up from 1, respectively. School secretary positions begin upward proration at 630 ADM for high schools and at 315 for middle schools. (See report pp. 75-76 for allocations

		through H3. If the second IF statement is a false argument, then the third IF statement is evaluated If the sum of cells F3 through H3 is greater than 630, then cell CB3 is 1 divided by 630 multiplied by the sum of cells F3 through H3. If the third IF statement is a false argument, then: Cell CB3 is 1	of clerical staff.)
Column CC *Elementary School Clerical Staff FTEs*	=IF(OR($J3="T",$K3="T",F3=0,O3="M",O3="H"),0,1/288*F3)	If cell J3 is "T" OR cell K3 is "T" OR F3=0, OR cell O3 is "M" OR cell O3 is "H", then cell CC3 is "0". If the first IF statement is a false argument, then: Cell CC3 is 1 divided by 288 multiplied by cell F3.	If the school is designated as a small school or an alternative school, or if no elementary school ADM exists, the model does not generate elementary school clerical resources. Otherwise, elementary schools receive 1 clerical FTE per 288 elementary school ADM.
Column CD *Middle School Clerical Staff FTEs*	= =IF(OR($J3="T",$K3="T",G3=0,O3="E",O3="H"),0,1/315*SUM(F3:G3))	If cell J3 is "T" OR cell K3 is "T" OR G3=0 OR cell O3 is "E" OR cell O3 is "H", then cell CD3 is "0". If the first IF statement is a false	If the school is designated as a small school or an alternative school, or if no middle school ADM exists, the model does not generate middle school clerical resources. Otherwise, middle schools receive 1 clerical FTE per 315

		argument, then: Cell CD3 is 1 divided by 315 multiplied by the sum of cells F3 through G3.	elementary and middle school ADM.
Column CE *High School Clerical Staff FTEs*	=IF(OR($J3="T",$K3="T",H3=0,O3="E",O3="M"),0,4/630*SUM(F3:H3))	If cell J3 is "T" OR cell K3 is "T" OR H3=0 OR cell O3 is "E" OR cell O3 is "M", then cell CE3 is "0". If the first IF statement is a false argument, then: Cell CE3 is 4 divided by 630 multiplied by the sum of cells F3 through H3.	If the school is designated as a small school or an alternative school, or if no high school ADM exists, the model does not generate high school clerical resources. Otherwise, high schools receive 4 clerical FTE per 630 elementary, middle, and high school ADM.
Column CF *Total School Administrative Staff FTEs*	=SUM(BT3:CE3)	Sum cells BT3 through CE3.	This column is the total principal, assistant principal, secretary and clerical staff FTEs.
Columns CH through EW excluding column EH. Example: Column CH *Teacher, Pupil Support and Administrative Costs*	=Q3*(VLOOKUP($A3,Salaries,38))	Multiply cell Q3 by [total teacher compensation for Albany #1].	Columns CH through EW attach salaries to the FTEs generated by the model. Outside of Column EH (see below) all follow the same logic. The cells reference the appropriate FTE positions in prior cells (columns) and then multiply these FTEs by the appropriate salary for that position and district (this is completed by the "lookup" function in the formula). Column CH example: The number of kindergarten teachers (found in column Q3) is multiplied by the total

			teacher compensation associated with school district. The "VLOOKUP($A3,Salaries,38) function searches for the appropriate matching district ID in column "38" on the *Salaries* worksheet. Other positions in this range of columns search for other columns on the *Salaries* worksheet (e.g. the cost of secretary FTEs looks to the secretary column (AZ) on the *Salaries* worksheet).
Column EH *Substitute Teacher Resources*	=0.05*($AG3+AM3+AS3+AW3+SUM(AY3:BH3))*175*Inputs!$D$226*(1+0.0765)	Multiply .05 by the sum of AG3, AM3, AS3, AW3, AY3 through BH3 multiplied by 175 (minimum teacher pupil contact days) multiplied by cell D226 on the *Inputs* worksheet multiplied by the sum of 1 and .0765.	Substitute teacher resources (daily salary plus 7.65% of daily salary for benefits) are provided for core and specialist teachers, and tutors.
Column EY *Supplies and Instructional Materials*	=Inputs!$D$148*F3+Inputs!$D$149*G3+Inputs!$D$150*H3	Multiply cell D148 on the *Inputs* worksheet by cell F3. Add to this figure the product of cell D149 on the *Inputs* worksheet. Add to this figure the product of cell D150 on the *Inputs* worksheet.	Supplies resources are a function of elementary, middle and high school ADM.
Column EZ *Equipment and Technology*	=Inputs!$D$151*I3	Multiply cell D151 on the *Inputs* worksheet by cell I3.	Equipment and technology resources are a function of the school's total ADM.
Column FA *Vocational*	='Voc Ed'!N3	Cell N3 from the *Voc Ed* worksheet.	Vocational education equipment, supplies, and replacement equipment

Education Equipment, Supplies, and replacement equipment.			resources are calculated on the *VocEd* worksheet and can be found on page 51 of this *Guidebook*.
Column FB *Gifted and Talented (GATE) Resources*	=Inputs!$D$152*$I3	Multiply cell D152 on the *Inputs* worksheet by cell I3.	Gifted and talented resources are function of the school's total ADM.
Column FC *Professional Development (PD) Resources*	=Inputs!$D$153*$I3	Multiply cell D153 on the *Inputs* worksheet by cell I3.	Professional development resources are a function of the school's total ADM.
Column FD *School Assessment Resources*	=Inputs!$D$154*$I3	Multiply cell D154 on the *Inputs* worksheet by cell I3.	Assessment resources are a function of the school's total ADM.
Column FE *School Activity Resources*	=IF(Inputs!$D$99=1,0,Activities!U3)	If cell D99 on the *Inputs* worksheet is "1", then cell FE3 equals "0". If the first IF statement is a false argument, then: Cell FE3 equals cell U3 on the *Activities* worksheet	Activity resources are calculated on the *Activities* worksheet and can be found on page 61 of this *Guidebook*.
Column FF *Total Non-Staff Costs*	=SUM(EY3:FE3)	Sum cells EY3 through FE3.	The total of the non-staff costs.
Column FJ *Total School Resources*	=CX3+DD3+DJ3+DN3+EI3+EW3+FF3+FH3	Sum cells CX3, DD3, DJ3, DN3, EI3, EW3, FF3, and FH3.	The total of all the school level resources generated by the model.

Chapter 2 – Wyoming Funding Model Worksheets

School Facilities Commission (SFC) Building Data

The *SFC Building Data* worksheet displays basic school information as well as several pieces of information provided by the SFC. Columns A through F provide basic school information, including the school's district ID number (A) and name (B), school ID number (C) and name (D)[8], grade configuration (E), and the school's level (ES – elementary school, MS – middle/junior high school, HS – high school) (F).

Columns G through K provide school information provided by the SFC. Column G displays the school's actual educational gross square footage. Column H displays the school's actual non-educational gross square footage. Column I displays the SFC allowable educational gross square footage.[9] Column J displays the year the school was built. Column K displays the number of classrooms in the school.

Column L's formula [=VLOOKUP(C7,ADM!C$3:S$364,17,FALSE)] will look up the model ADM associated with each school in column S of the *ADM* worksheet. If the formula cannot find any ADM associated with that specific school, then it returns a value of "FALSE." If a school is co-located, the formula in column L sums each co-located school's ADM in column S of the *ADM* worksheet. An example of this can be viewed in cell L23 of the *SFC Building Data* worksheet. The formula

[8] In column D, schools in a red colored font are considered co-located. Co-located schools exist when two or more schools, each with its own unique identifier, exist within the same educational building. On the *SFC Building Data* worksheet, when schools are co-located, the model ADM and model generated teachers are aggregated up to the highest level school in the educational building.

[9] In some instances, GSF is reported by school level and in others it only appears for the highest school level in an educational building.

(=SUM(ADM!S8,ADM!S17,ADM!S19)) sums the ADM amounts in column S of the *ADM* worksheet for Rock River Elementary School, Rock River Junior High School and Rock River High School.

Column M's formula (='School Resources'!AG3+'School Resources'!AM3+'School Resources'!AS3+'School Resources'!AW3) will add the number of model generated teachers associated with each school in columns AG, AM, AS, AW of the *School Resources* worksheet. If a school is co-located, the formula in column M sums each co-located school's model generated teachers in columns AG, AM, AS, AW of the *School Resources* worksheet. An example of this can be viewed in cell M23 of the *SFC Building Data* worksheet. The formula [=SUM('School Resources'!AG8,'School Resources'!AG17,'School Resources'!AM8,'School Resources'!AM17,'School Resources'!AS8,'School Resources'!AS17,'School Resources'!AW8,'School Resources'!AW17,'School Resources'!AG19,'School Resources'!AM19,'School Resources'!AS19,'School Resources'!AW19)] sums the model generated teacher amounts in column AG, AM, AS, AW of the *School Resources* worksheet for Rock River Elementary School, Rock River Junior High School and Rock River High School.

Column N is used to determine if a school should be included in the routine operations and maintenance (O&M) formulas on the *O&M* worksheet. Since co-located school data are aggregated to the highest level school at the site or campus, this "include flag" is used only for the highest level school. The lower level schools have a "0" in column N indicating that they are to not be included in the routine O&M calculations. An example is cells N12, N21 and N23. Since Rock River Elementary School, Rock

River Junior High School and Rock River High School are all located in the same educational building, all three of the schools data are aggregated to Rock River High School. Rock River Elementary School (row 12) and Rock River Junior High School (row 23) are not included in the O&M formulas. The result is that the O&M computations for this building use the factors applied to high schools for the entire building.

Operations & Maintenance

The *O&M* (Operations and Maintenance) worksheet computes the majority of the school level routine maintenance personnel and supplies for Wyoming schools. Columns A through F provide basic school information including the district ID, the name of the district, the school ID, a duplicate school ID, the school name, and grade configuration of the school, respectively.

Columns G through U contain data collected by the WDE and the SFC that are necessary to calculate custodial and maintenance FTE personnel and supplies. The formula components to compute the custodial staff FTEs are in columns V through AA with total custodial FTEs computed in column AB. The formula components to compute the maintenance worker FTEs are in columns AC through AJ with total maintenance worker FTEs computed in column AK. O&M supplies and materials are calculated in column AL. For more information regarding the custodial and maintenance worker resources, please see pages 118-126 of the report and for information regarding O&M supplies and materials, please see page 133. Table 2.21 describes how the routine maintenance resources are computed.

Table 2.21 – Operations and Maintenance

Position	Formula	Description	Comments
Column G *Highest Component*	=VLOOKUP(C7,'School Resources'!$C$3:$O$361,13,FALSE)	The school's highest grade component is populated in the cell by using the VLOOKUP function, searching for the appropriate	The highest grade component (elementary, middle or high school) from the *School Resources* worksheet is populated in the cell.

		matching school ID on the *School Resources* worksheet in column 13 of the selected range (columns C through O). If the formula cannot find the school ID, "FALSE" will appear in the cell.	
Column H *School Model ADM*	=VLOOKUP(C7,ADM!$C$3:$S$361,17,FALSE)	The school's model ADM is populated in the cell by using the VLOOKUP function searching for the appropriate matching school ID on the *ADM* worksheet in column 17 of the selected range (columns C through S). If the formula cannot find the school ID, "FALSE" will appear in the cell.	The school's model ADM from the *ADM* worksheet is populated in the cell.
Column I *O&M Model ADM*	=VLOOKUP($D7,'SFC Building Data'!$C$7:$M$631,10,FALSE)	The school's O&M model ADM is populated in the cell by using the VLOOKUP function, searching for the appropriate matching school ID on the *SFC Building Data* worksheet in column 10 of the selected range (columns C through M). If the formula cannot find the school ID,	The school's model ADM from the *SFC Building Data* worksheet is populated in the cell. (In the case of co-located schools, the O&M model ADM is aggregated to the highest level school.)

		"FALSE" will appear in the cell.	
Column J *District Model ADM*	=VLOOKUP(A7,'Base Sheet'!B$10:D$57,3,FALSE)	The district's model ADM is populated in the cell by using the VLOOKUP function, searching for the appropriate matching district ID on the *Base Sheet* worksheet in column 3 of the selected range (columns B through D). If the formula cannot find the district ID, "FALSE" will appear in the cell.	Each school's district model ADM from the *Base Sheet* worksheet is populated in the cell.
Column K *Total Model Teachers*	=Inputs!AK7	The cell equals the value from cell AK7 on the *Inputs* worksheet.	The school's total model teachers are populated in this cell. This column is hidden on the *O&M* worksheet because it is not necessary to view and not used in the calculation of O&M FTEs.
Column L *O&M Model Teachers*	=VLOOKUP($D7,'SFC Building Data'!$C$7:$M$631,11,FALSE)	The school's O&M model teachers are populated in the cell by using the VLOOKUP function searching for the appropriate matching school ID on the *SFC Building Data* worksheet in column 11 of the selected range (columns C through M). If the formula cannot find the school ID, "FALSE" will appear in the cell.	The school's O&M model teachers from the *SFC Building Data* worksheet is populated in the cell. (In the case of co-located schools, the O&M model teachers are aggregated to the highest level school.)
Column M	=VLOOKUP(	The school's	The school's actual

Educational Actual Gross Square Footage	$D7,'SFC Building Data'!$C$7:$L$631,5,FALSE)	educational gross square footage is populated in the cell by using the VLOOKUP function searching for the appropriate matching school ID on the *SFC Building Data* worksheet in column 5 of the selected range (columns C through L). If the formula cannot find the school ID, "FALSE" will appear in the cell.	educational gross square footage is populated in the cell.
Column N *Educational Allowable Gross Square Footage*	=VLOOKUP($D7,'SFC Building Data'!$C$7:$K$631,7,FALSE)	The school's allowable educational gross square footage is populated in the cell by using the VLOOKUP function, searching for the appropriate matching school ID on the *SFC Building Data* worksheet in column 7 of the selected range (columns C through K). If the formula cannot find the school ID, "FALSE" will appear in the cell.	The school's allowable educational gross square footage is populated in the cell.
Column O *Allowable Adjusted Gross Square Footage*	=N7*Inputs!D$217	The school's allowable educational gross square footage is multiplied by cell D217 on the *Inputs*	The allowable educational gross square footage is increased by a percentage required by W.S. 21-13-309(m)(v)(G)(II).

		worksheet.	
Column P *Model Gross Square Footage*	=IF(M7<=O7, M7,O7)	If cell M7 is less than or equal to cell O7, then the cell is equal to M7, if not, then the cell is equal to O7.	The model gross square footage is the lesser of the actual educational gross square footage or the allowable adjusted gross square footage.
Column Q *Year Built*	=VLOOKUP($D7,'SFC Building Data'!$C$7:$ M$631,8,FAL SE)	The year the school was built is populated in the cell by using the VLOOKUP function searching for the appropriate matching school ID on the *SFC Building Data* worksheet in column 8 of the selected range (columns C through M). If the formula cannot find the school ID, "FALSE" will appear in the cell.	The year the school was built is populated in the cell.
Column R *Age*	=IF(Q7>0,Inp uts!D$216-Q7,"")	If cell Q7 is greater than "0", then subtract the value in cell D216 on the *Inputs* worksheet from cell Q7. If Q7 is not greater than "0", then leave it blank ("").	The age of the school building is calculated subtracting the year of the school building from the year of the model.
Column S *Classrooms*	=VLOOKUP($D7,'SFC Building Data'!$C$7:$ M$631,9,FAL SE)	The number of classrooms in the school is populated in the cell by using the VLOOKUP function, searching for the appropriate matching school ID on the *SFC Building Data* worksheet in	The number of classrooms is populated in the cell.

		column 9 of the selected range (columns C through M). If the formula cannot find the school ID, "FALSE" will appear in the cell.	
Column T *District General Fund Operating Expenditures*	=VLOOKUP(A7,Inputs!AM$6:AO$54,3,FALSE)	The district's general fund operating expenditures are populated in the cell by using the VLOOKUP function searching for the appropriate matching district ID on the *Inputs* worksheet in column 3 of the selected range (columns AM through AO). If the formula cannot find the district ID, "FALSE" will appear in the cell.	The district's fiscal year 2005-06 general fund operating expenditures are populated in the cell.
Column U *School's Percentage of the District's General Fund Operating Expenditures*	=I7/J7	Cell I7 is divided by J7.	The school's O&M model ADM is a percentage of the district's general fund operating expenditures.
Column V *Factor Teachers*	=L7/Inputs!D$175	Cell L7 is divided by cell D175 on the *Inputs* worksheet.	The formula resources custodians at the rate of 1 per 13 teachers.
Column W *Factor ADM*	=I7/Inputs!D$176	Cell I7 is divided by cell D176 of the *Inputs* worksheet.	The formula resources custodians at the rate of 1 per 325 ADM.
Column X *Factor Classrooms*	=IF(AM7>0,S7/Inputs!D$177,0)	If cell AM7 is greater than 0, then divide cell S7 by cell D177 of the	The formula resources custodians at the rate of 1 per 13 classrooms.

		Inputs worksheet.	
Column Y *Factor Allowable Gross Square Footage*	=P7/Inputs!D$178	Cell P7 is divided by cell D178 of the *Inputs* worksheet.	The formula resources custodians at the rate of 1 per 18,000 gross square feet.
Column Z *Preliminary FTE*	=(V7+W7+X7+Y7)/4	Sum cells V7, W7, X7 and Y7 and divide the total by 4.	Add the number of custodians generated by the factors generated in columns V, W, X, and Y for teachers, ADM, classrooms and gross square footage. This total is divided by 4 to determine the school's preliminary custodian FTE.
Column AA *Secondary FTE*	=IF(AM7=0,0,IF(OR(G7="EM",G7="M",G7="H",G7="MH",G7="EMH"),Inputs!D$180,0))	If cell AM7 is equal to "0", then this cell is "0". If the first IF statement is a false argument, then: If cell G7 is, "EM", "M", "H", "MH", or "EMH", then this cell is equal to cell D180 of the *Inputs* worksheet. Otherwise Cell AA7 = "0".	If the school is flagged to not be included, then the cell is 0. Otherwise, if the school is a middle or high school then resource an additional 0.50 custodian FTE.
Column AB *Total FTE*	=IF(I7<=Inputs!$D$103,0,IF(AND(I7>Inputs!$D$103,Z7+AA7<1),ROUNDUP(Z7+AA7,0),Z7+AA7))	If cell I7 is less than or equal to cell D103 of the *Inputs* worksheet, then cell AB equals "0". If the first IF statement is a false argument, then: If cell I7 is greater than cell D103 of the *Inputs* worksheet AND the	If the school's O&M model ADM is less than or equal to 49 ADM, then there are no custodial resources generated for the school. Otherwise, the school's O&M model ADM is greater than 49, therefore the school will be resourced the number of custodians calculated in columns Z and AA, with a minimum of 1.

		sum of cells Z7 and AA7 is less than "1", then round the sum of those two cells to "1", otherwise the cell equals the sum of cells Z7 and AA7.	
Column AC *Factor Building*	=IF(AM7>0,Inputs!E$187,0)	If cell AM7 is greater than "0", than cell AM7 is equal to cell E187 of the *Inputs* worksheet, otherwise it is "0".	If the school is to be included in the routine O&M calculation as designated by column AM, a 1.1 FTE maintenance worker is resourced.
Column AD *Factor Allowable Gross Square Footage*	=(P7/Inputs!D$188)*Inputs!E$188	Cell P7 is divided by cell D188 of the *Inputs* worksheet multiplied by cell E188 of the *Inputs* worksheet.	The formula resources maintenance workers at the rate of 1.2 FTEs for every 60,000 gross square feet.
Column AE *Factor ADM*	=(I7/Inputs!D$189)*Inputs!E$189	Cell I7 is divided by cell D189 of the *Inputs* worksheet multiplied by cell E189 of the *Inputs* worksheet.	The formula resources maintenance workers at the rate of 1.3 FTEs for every 1,000 ADM.
Column AF *Factor General Fund Operating Expenditures*	=((U13*T7)/Inputs!D$190)*Inputs!E$190	Divide the product of U7 and T7 by cell D190 of the *Inputs* worksheet multiplied by cell E190 of the *Inputs* worksheet.	The formula resources maintenance workers at the rate of 1.2 for every $5,000,000 of operating expenditures.
Column AG *Preliminary FTE*	=(AC7+AD7+AE7+AF7)/4	Sum the maintenance worker resources in cells AC7, AD7, AE7 and AF7, and divide by 4.	The preliminary amount of maintenance workers before adjustments. This is the average of the four factors above.
Column AH *Adjust School Level*	=IF(AM7=0,0,IF(G7="E",AG7*(Inputs!D$192-1),IF(OR(G7="H",G7="MH	If cell AM7 equals "0", then the cell equals "0". If the first IF	If the school is not to be included in the routine O&M calculation, the cell equals zero. If the highest grade level

	",G7="EMH"),AG7*(Inputs!D$194-1),AG7*(Inputs!D$193-1))))	statement is a false argument, then: If G7 equals E, then multiply AG7 by the difference between D192 of the *Inputs* worksheet and "1".	component is an E, then the preliminary maintenance worker FTE is reduced by 20%.
		If the second IF statement is a false argument, then: If G7 equals H, MH, or EMH, then multiply AG7 by the difference between D194 of the *Inputs* worksheet and "1",	If the highest grade level component is an H, then resource additional maintenance workers FTEs equal to the amount of the preliminary maintenance worker FTEs. This will have the effect of doubling the FTE maintenance workers at high schools.
		If the third IF statement is a false argument, then: If not, multiply AG7 by the difference between D193 of the *Inputs* worksheet and "1".	If the highest grade level component is an M, then the preliminary maintenance worker is not adjusted.

Column AI *Adjust Building Age*	=IF(AM7=0,0,IF(R7<Inputs!D$201,AG7*(Inputs!E$201-1),IF(R7>Inputs!D$202,AG7*(Inputs!E$202-1),AG7*(Inputs!E$203-1))))	If cell AM7 equals "0", then the cell equals "0". If the first IF statement is a false argument, then: If cell R7 is less than cell D201 of the *Inputs* worksheet, then multiply cell AG7 by the difference of cell E201 of the *Inputs* worksheet and "1". If the second IF statement is a false argument, then: If cell R7 is greater than cell D202, then multiply cell AG7 by the difference of cell E202 of the *Inputs* worksheet and "1". If the third IF statement is a false argument, then: Multiply cell AG7 by the difference of cell E202 of the *Inputs* worksheet and "1".	If the school is not to be included in the routine O&M calculation, the cell equals zero. If the age of the school building is less than 10 years, then reduce the number of preliminary maintenance worker FTEs by 5%. If the age of the school building is greater than 30 years, then resource additional maintenance worker FTEs equal to 10% of the preliminary maintenance worker FTEs. If the age of the building is between 10 and 30 years, then the model does not resource additional maintenance worker FTEs.
Column AJ *Adjust Small School District*	=IF(AM7=0,0,IF(J7<Inputs!D$197,(AG7+AH7+AI7)*(Inputs!D$198-1),0))	If cell AM7 equals "0", then the cell equals "0". If the first IF	If the school is not to be included in the routine O&M calculation, the cell equals zero. If the district's ADM is less

		statement is a false argument, then: If cell J7 is less than cell D197 of the *Inputs* worksheet, then sum cells AG7, AH7, and AI7 and multiply it by the difference between cell D198 of *Inputs* worksheet and "1". If not, the cell equals "0".	than 1,000, then increase the maintenance worker FTE equal to the 10% of the sum of the preliminary maintenance worker FTEs and additional FTEs for the school level and building age adjustment.
Column AK *Total Maintenance Worker FTE*	=AG7+AH7+ AI7+AJ7	Sum cells AG7, AH7, AI7 and AJ7.	This cell is the total maintenance worker FTEs for the school.
Column AL *O&M Supplies*	=P7*Inputs!$ D$219	Multiply cell P7 by cell D219 of the *Inputs* worksheet.	O&M supplies are equal to the school's model gross square foot times model GSF times the per GSF allowance in cell D219 on the *Inputs* worksheet.
Column AM *Include Flag*	='SFC Building Data'!N7	The cell equals N7 of the SFC Building Data worksheet.	Determines if the school generates custodian and maintenance worker resources.

Chapter 2 – Wyoming Funding Model Worksheets

Groundskeepers

The *Groundskeepers* worksheet computes the personnel needed to maintain central office and school level grounds for Wyoming districts. In the 2008 session, the Legislature modified how groundskeeper resources are computed and this required changes in the model. The changes are as follows:

- Any acreage a district acquired on or before July 1, 1997 is grandfathered and not subject to the new requirements. The entire acreage will be used in the calculation of groundskeeper FTEs.
- Groundskeeper FTE calculations for acreage acquired by a district after July 1, 1997, are based upon the lesser of the actual site acreage on which the facility is situated, as defined by WDE rule and regulation, or the SFC guidelines and site acreages established by the SFC under W.S. 21-15-114.
    - SFC guidelines for schools allow:
        - Elementary schools four acres plus one acre for every one-hundred students;
        - Middle schools ten acres plus one acre for every one-hundred students; and
        - High schools twenty acres plus one acre for every one-hundred students.
    - If a district has a site with another facility located on it, besides a school, the site will generate groundskeeper FTEs for the entire acreage on which

- The facility is situated because there are no guidelines for facilities other than schools.
- If a district has site that does not have a facility situated on it or has a facility under construction, groundskeeper FTEs will not be generated for that acreage.

- In instances where districts acquired acreage after July 1, 1997 through an exchange of land with another government entity, and the acreages involved in the exchange were originally acquired by the district and the government entity on or before July 1, 1997, the acreage is not subject to the SFC guidelines. The entire acreage will be used in the calculation of groundskeeper FTEs.

Columns A through D contain information including the district ID, the name of the district, the SFC site number for each reported site, and the site name, respectively. Columns E and I contain information necessary data to calculate groundskeeper FTEs in the columns J through O. The table below describes how the groundskeeper resources are computed.

Table 2.22 – Groundskeepers

Position	Formula	Description	Comments
Column E *Site Acquisition Date*	Hardcoded date.	This cell displays the date the site was acquired by the district.	This column is the date the district acquired the acreage as reported by the SFC.
Column F *Government Exchange After 7/1/97*	Hardcoded "Yes" or "No".	The cell either a "Yes" or a "No". This determines if the site was acquired after July 1, 1997 through an exchange of land with another government entity.	This cell is populated by the WDE with information obtained by either the SFC or the district.

Column G *Highest Level*	Hardcoded "E", "M", "H", 0, or "N/A".	E = if the facility or facilities situated on the acreage has at most an open elementary school. M = if the facility or facilities situated on the acreage has at most an open middle school. H = if the facility or facilities situated on the acreage has at most an open high school. 0 = if the facility or facilities situated on the acreage do not contain an open school. N/A = if the site does not have a facility situated on the acreage or the site has a facility under construction.	If a site has at most an elementary school, the highest level will be "E". If a site has at most a middle school, the highest level will be "M". If a site has at most a high school, the highest level will be "H". If a site does not have an open school situated on it, but has another facility, the highest level will be "0". If a site was acquired after July 1, 1997, does not have a "Yes" in column F, and does not have a facility situated on it nor has a facility under construction; the highest level will be N/A, meaning it will not be resourced groundskeepers.
Column H *Groundskeeper ADM*	Hardcoded "N/A" or =ADM!S4	The cell will contain an N/A if an open school is not situated on the site. If the site contains an open school, it will contain the sum of all open schools' ADM from the ADM worksheet.	If the site level is a "0", the groundskeeper ADM will equal "N/A". The groundskeeper ADM for sites with open schools will equal the sum of the ADM of all the open schools situated on the acreage.

Column I *Actual Site Acreage*	Hardcoded value.	The cell contains the actual site acreage reported by the SFC.	The site's actual site acreage.
Column J *Allowable Acreage*	=IF(OR(E5<=Inputs!$D$209,F5="Yes"),I5,IF(G5="E",4+H5/100,IF(G5="M",10+H5/100,IF(G5="H",20+H5/100,IF(G5="N/A",0,I5)))))	If cell E5 is less than or equal to cell D209 of the *Inputs* worksheet or if cell F5 equals "Yes", then cell J5 will equal the amount in cell I5. If the first IF statement is a false argument, then evaluate the second IF statement: If cell G5 equals "E", then cell J5 will equal 4 plus cell H5 divided by 100. If the second IF statement is a false argument, then evaluate the third IF statement: If cell G5 equals "M", then cell J5 will equal 10 plus cell H5 divided by 100. If the third IF statement is a false argument, then evaluate the fourth IF statement: If cell G5 equals "H", then cell J5	Column J contains the allowable acreage. If the acreage was acquired on or before July 1, 1997 or if column F has a "Yes", then the allowable site acreage will equal the actual site acreage. If the acreage acquired after July 1, 1997 has at most an elementary school situated on it, it will be allowed 4 acres plus 1 acre for every 100 ADM. If the acreage acquired after July 1, 1997 has at most a middle school situated on it, it will be allowed 10 acres plus 1 acre for every 100 ADM. If the acreage acquired after July 1, 1997 has at most a high school situated on it, it will be allowed 20 acres plus 1 acre for every 100 ADM.

		will equal 20 plus cell H5 divided by 100. If the fourth IF statement is a false argument, then evaluate the fifth IF statement: If cell G5 equals "N/A", then cell J5 equals "0". Otherwise, cell J5 equals cell I5.	If the acreage acquired after July 1, 1997 does not have a facility situated on it, it will not be allowed any acreage. Otherwise, the site will be funded for the actual site acreage amount.
Column K *Model Acreage*	=IF(I5<J5,I5,J5)	If cell I5 is less than cell J5, then cell K5 equals cell I5, otherwise, cell J5 equals cell J5.	Cell K5 equals the lesser of the actual site acreage or the allowable site acreage.
Column L *Annual Site Hours*	=K5*Inputs!D$207	Cell L5 equals cell K5 multiplied by cell D207 of the *Inputs* worksheet.	The site acreage is multiplied by 93 annual site hours.
Column M *Annual Site FTE*	=L5/Inputs!D$208	Cell M5 equals cell L5 divided by cell D208 of the *Inputs* worksheet.	The site's annual hours is divided by 2,008 annual work hours to calculate an FTE amount.
Column N *Site Level Factor*	=IF(G5="E",Inputs!D$210,IF(G5="M"),Inputs!D$211,IF(G5="H"),Inputs!D$212,1))	If cell G5 is "E", then cell N5 equals the amount of cell D210 of the *Inputs* worksheet. If the first IF statement is a false argument, then: If cell G5 is "M", then cell N5 equals the amount of cell D211 of the *Inputs* worksheet.	Elementary school – 1.0 factor level. Middle school – 1.5 factor level.

		If the second IF statement is a false argument, then: If cell G5 is "H", then cell N5 equals the amount of cell D212 of the *Inputs* worksheet. Otherwise, cell I5 is "1".	High school – 2.5 factor level. All other sites are a 1.0 factor level.
Column O *Total Site FTE*	=M5*N5	Cell H5 is multiplied by cell I5.	The site's annual site FTE is multiplied by the site's factor level to determine the site's total FTE.

O&M Base Sheet

The *O&M* (Operations and Maintenance) *Base Sheet* worksheet displays, by district, the model generated routine O&M resources, which include:

- The total number of school based and central office custodians
- The total number of maintenance workers
- The total number of groundskeepers
- Total cost of the FTE positions for custodians, maintenance workers and groundskeepers
- Cost of school and central office O&M supplies.

Columns B and C display the school district ID and school district name, respectively. Table 2.22 describes the other columns' formulas.

Table 2.23 – Operations and Maintenance Base Sheet

Position	Formula	Description	Comments
Column D *School-Based Custodians*	=VLOOKUP(C6,Inputs!U$8:V$55,2,FALSE)	The sum of all the district's school-based custodians is populated in the cell by using the VLOOKUP function, searching for the appropriate matching district name on the *Inputs* worksheet in column 2 of the selected range (columns U through V). If the formula cannot find the	The district's total school-based custodian FTEs calculated on the *O&M* worksheet are populated in the cell from the pivot table on the *Inputs* worksheet (column V).

		school name, "FALSE" will appear in the cell.	
Column E *Central Office Custodians*	=(VLOOKUP (B6,Inputs!A T$8:AU$55,2, FALSE)*0.1)/ Inputs!D$178	The district's central office custodian FTEs are calculated by using the VLOOKUP function searching for the appropriate matching district ID on the *Inputs* worksheet in column 2 of the selected range (columns AT through AU) and multiplying that returned value from the *Inputs* worksheet by .10 divided by cell D178 of the *Inputs* worksheet. If the formula cannot find the school ID, "FALSE" will appear in the cell.	The formula resources central office custodians at the rate of 1 per 18,000 GSF for 10% of the district's model GSF.
Column F *Total Custodians*	=D6+E6	The cell equals the sum of cells D6 and E6.	The district's total custodian FTEs.
Column G	=VLOOKUP(C6,Inputs!X$ 8:Y$55,2,FA LSE)	The district's maintenance worker FTEs are populated in the cell by using the VLOOKUP function, searching for the appropriate matching district name on the *Inputs* worksheet in column 2 of the selected range (columns X through Y). If the formula	The district's total school-based maintenance worker FTEs calculated on the *O&M* worksheet are populated in the cell from the pivot table on the *Inputs* worksheet (column Y).

		cannot find the district name, "FALSE" will appear in the cell.	
Column H *Groundskeepers*	=VLOOKUP(B6,Inputs!AA$8:AB$55,2,FALSE)	The district's groundskeeper FTEs are populated in the cell by using the VLOOKUP function, searching for the appropriate matching district ID on the *Inputs* worksheet in column 2 of the selected range (columns AA through AB). If the formula cannot find the district ID, "FALSE" will appear in the cell.	The district's total groundskeeper FTEs calculated on the *Groundskeepers* worksheet are populated in the cell from the pivot table on the *Inputs* worksheet (column AB).
Column J *Custodians*	=VLOOKUP($B6,Salaries!D$23:DA$71,65,FALSE)*F6	The "VLOOKUP ($B6,Salaries,65) function searches for the appropriate matching district ID in column "65" on the *Salaries* worksheet and multiplies it by F6.	Column J multiplies the district total custodian compensation by the model generated custodian FTEs.
Column K *Maintenance Workers*	=VLOOKUP($B6,Salaries!D$23:DA$71,102,FALSE)*G6	The "VLOOKUP($B6,Salaries,71) function searches for the appropriate matching district ID in column "102" on the *Salaries* worksheet and multiplies it by G6.	Column K multiplies the district total central office O&M staff compensation by the model generated maintenance worker FTEs.

Column L *Groundskeepers*	=VLOOKUP($B6,Salaries!D$23:DA$71,102,FALSE)*H6	The "VLOOKUP($B6,Salaries,71) function searches for the appropriate matching district ID in column "102" on the *Salaries* worksheet and multiplies it by H6.	Column L multiplies the district total central office O&M staff compensation amount to the model generated groundskeeper FTEs.
Column N *School-Based Supplies*	=VLOOKUP(B6,Inputs!AQ$8:AR$55,2,FALSE)	The sum of all the district's school-based O&M supplies is populated in the cell by using the VLOOKUP function, searching for the appropriate matching district ID on the *Inputs* worksheet in column 2 of the selected range (columns AQ through AR). If the formula cannot find the school name, "FALSE" will appear in the cell.	The district's total school-based O&M supplies calculated on the *O&M* worksheet are populated in the cell from the pivot table on the *Inputs* worksheet (Column AR).

Column O *Central Office Supplies*	=(VLOOKUP (B6,Inputs!A T$8:AU$55,2, FALSE)*0.1) *Inputs!D$21 9	The district's central office O&M supplies are calculated by using the VLOOKUP function, searching for the appropriate matching district ID on the *Inputs* worksheet in column 2 of the selected range (columns AT through AU) and multiplying that returned value from the *Inputs* worksheet by .10 divided by cell D219 of the *Inputs* worksheet. If the formula cannot find the school ID, "FALSE" will appear in the cell.	Central office O&M supplies are based on 10% of the total district model GSF times the per GSF allowance in cell D219 on the *Inputs* worksheet.
Column P *Total Supplies*	=N6+O6	The cell equals the sum of cells N6 and O6.	This column provides the district's total O&M supplies.
Column R *Total O&M Costs*	=J6+K6+L6+ P6	The cell equals the sum of cells J6, K6, L6, and P6.	This column provides the district's total O&M resources generated by the model (for more information regarding these resources, please see pp. 118-134 of the report).

Utilities

Utilities are resourced in the model by adjusting the fiscal year 2004-05 utility expenditures reported by school districts on their WDE601 – Annual District Report. An inflation factor of four percent was applied to applicable fiscal year 2004-05 utility expenditures (found in cells D4 through M5), in order to establish the model base year cost for fiscal year 2005-06. Columns A and B of the *Utilities* worksheet provide basic district information including the district ID and name, respectively.

Columns D through L represent general fund utility expenditures for each school district in object codes 451 (natural gas), 452 (electricity), 453 (fuel oil), 454 (gasoline), 455 (coal), 456 (propane), 457 (water), 458 (sewer), and 459 (garbage collection), respectively, as reported by the school districts on the WDE601. Communications are also included in the utility expenditures in column M. The communications costs are for services provided by persons or businesses to assist in transmitting and receiving messages or information. It also includes telephone and telegraph services such as postage machine rental and postage. Communications for transportation and special education are not included, as these costs are reimbursed at a rate of 100 percent through the transportation and special education funding. Column O sums the district reported utility expenditure amounts in columns D through M. Utility amounts will be adjusted by an ECA as determined by the Wyoming Legislature to account for anticipated changes in utility costs.

Central Office

The *Central Office* worksheet computes the amount of personnel and miscellaneous fiscal resources for school district central offices. Columns B through D provide basic district information including the district ID, district name and the district's model ADM, respectively. The district's model ADM in column D references column P of the *Inputs* worksheet to ensure consistent information. The central office professional and clerical FTE personnel are computed in columns F and G. Costs of each of these positions appear in columns I and J (with a total Personnel Cost in column K). Miscellaneous costs are computed in Column M. Column O totals the personnel and miscellaneous costs. Table 2.23 describes how each of these resources is computed.

Table 2.24 – Central Office

Position	Formula	Description	Comments
Column F *Professional FTEs*	=IF($D5<=500,3,IF($D5<=1000,2+$D5*1/500,IF($D5<=3500,4+(Inputs!$D$240-4)/2500*($D5-1000),Inputs!$D$240/3500*$D5)))	If cell D5 is less than or equal to 500, then cell F5 equals "3". If the first IF statement is a false argument, then the second IF statement is evaluated: If cell D5 is less than or equal to 1,000, then cell F5 equals 2 plus cell D5 multiplied by 1 divided by 500. If the second IF statement is false,	If a school district has 500 or less ADM, it will be resourced 3 professional staff FTEs. Districts with more than 500 ADM would receive the minimum 3 FTE plus, up to 1000 ADM, an additional FTE at the ratio of (ADM - 500)/500. A school district with more than 1,000 ADM and up to and

		then the third IF statement is evaluated: If cell D5 is less than or equal to 3,500, cell F5 equals 4 plus the value of cell D240 on the *Inputs* worksheet minus 4 divided by 2,500 times the difference between cell D5 and 1,000. If the third IF statement is false, then: Cell F5 equals cell D240 on the *Inputs* worksheet divided by 3,500 times D5.	including 3,500 ADM, receives resources equal to 4 FTEs for the first 1,000 ADM, and then an additional prorated FTE computed at the rate of one for every 625 ADM. At 3,500 ADM, a school district will be resourced 8 FTEs. If a school district has more than 3,500 ADM, then the school district is resourced 8 FTEs, prorated up proportionally at the rate of 8 per 3,500 ADM (e.g. at 7,000 ADM, a school district is resourced 16 FTEs).
Column G *Clerical FTEs*	=IF($D5<=500,3,IF($D5<=1000,2+$D5*1/500,IF($D5<=3500,4+(Inputs!$D$241-4)/2500*($D5-1000),Inputs!$D$241/3500*$D5)))	If cell D5 is less than or equal to 500, then cell F5 equals 3. If the first IF statement is a false argument, then the second IF statement is evaluated: If cell D5 is less than or equal to 1,000, then cell F5 equals 2 plus cell D5 multiplied by 1 divided by 500. If the second IF statement is false, then the third IF statement is	If a school district has 500 or less ADM, it will be resourced 3 clerical staff FTEs. Districts with more than 500 ADM would receive the minimum 3 FTE plus, up to 1000 ADM, an additional FTE at the ratio of (ADM - 500)/500. A school district with more than 1,000 ADM and up to and including 3,500 ADM, receives resources equal to 4 FTEs for

		evaluated: If cell D5 is less than or equal to 3,500, cell F5 equals 4 plus the value of cell D241 on the *Inputs* worksheet minus 4 divided by 2,500 times the difference between cell D5 and 1,000. If the third IF statement is false, then: Cell F5 equals cell D241 on the *Inputs* worksheet divided by 3,500 times D5.	the first 1,000 ADM, and then additional FTE prorated at the rate of one FTE for every 417 ADM. At 3,500 ADM, a school district will be resourced 10 FTEs. If a school district has more than 3,500 ADM, then the school district is resourced 10 FTEs, prorated up proportionally at a rate of 10 per 3,500 ADM (e.g. at 7,000 ADM, a school district is resourced 20 FTEs).
Column I *Professional Personnel Costs*	=IF($D5<=500,$F5*AVERAGE(Salaries!BY24,Salaries!CH24,Salaries!CQ24),IF($D5<=1000,$F5*((($F5-3)/4*Salaries!CH24)+((1-($F5-3)/4)*AVERAGE(Salaries!BY24,Salaries!CH24,Salaries!CQ24))),Salaries!BY24+($F5-1)*AVERAGE(Salaries!CH24,Salaries!CQ24,Salaries!CH24)))	If cell D5 is less than or equal to 500, then multiply the FTE amount calculated in cell F5 by the average of: the district's superintendent's total compensation (*Salaries* worksheet cell BY24), assistant superintendent's total compensation (*Salaries* worksheet cell CH24), and business manager's total compensation (*Salaries* worksheet cell CQ24). If the first IF statement is a false argument, then the	If a school district has 500 or less ADM, the 3 FTEs will each be resourced the average model compensation for the district's superintendent, assistant superintendent, and business manager. If a school district has more than 500 ADM and up to and including 1,000 ADM, 3 FTEs

		second IF statement is evaluated: If cell D5 is less than or equal to 1,000, then multiply the FTE amount calculated in cell F5 by the following calculations: subtract the FTE amount calculated in cell F5 by 3 and divide that amount by 4; multiply that amount by the assistant superintendent's total compensation amount (*Salaries* worksheet cell CH24) (this compensation amount will be used for the remaining FTE); add that amount to 1 minus the FTE subtracted by 3 divided by 4 which is then multiplied by the average total compensations of the superintendent (cell BY24 of the *Salaries* worksheet) assistant superintendent (*Salaries* worksheet cell CH24); and business manager (*Salaries* worksheet cell CQ24) (this average compensation will	are resourced at the average model compensation for the district's superintendent, assistant superintendent, and business manager and the remaining portion of the district's central office professional FTE will be resourced at the model's assistant superintendent total compensation level.

		be used for the 3 professional FTEs). If the second IF statement is a false argument, then the final IF statement is evaluated: If cell D5 is greater than 1,000, then subtract 1 from the FTE amount calculated in cell F5 and multiply that amount by the average of the district's assistant superintendent's total compensation (*Salaries* worksheet cell CH24), business manager's total compensation (*Salaries* worksheet cell CQ24), and another assistant superintendent's total compensation (*Salaries* worksheet cell CH24) plus the salary of the district's superintendent's salary (*Salaries* worksheet cell BY24).	If a district has greater than 1,000 ADM, the district will be resourced one superintendent's total model compensation and the remaining FTEs will each be resourced at the level of the average of two assistant superintendent's total model compensation and a business manger's total model compensation amount.
Column J *Clerical Personnel Costs*	=Salaries!CV24*$G5	Cell CV24 of the *Salaries* worksheet is multiplied by cell G5.	The district's central office secretary's total model compensation on the *Salaries* worksheet is multiplied by the number of clerical FTEs (column G).
Column K *Total Personnel*	=SUM(I5:J5)	Sum cells I5 through J5.	The district's total central office model compensation for both professional and clerical

Costs			staff.
Column M *Miscellaneous Costs*	=$D5*Inputs!$D$156	Multiply cell D5 by cell D156 on the *Inputs* worksheet.	Miscellaneous central office costs are resourced by multiplying the district's model ADM by a per-pupil amount on the *Inputs* worksheet (cell D156).
Column O *Total Central Office Costs*	=SUM(K5:M5)	Sum cells K5 through M5.	The total model generated central office resources are shown in this column (pp 135-143 of the report describes each of the resources in more detail).

Chapter 3 - Worksheets of the Statewide Payment Model

Introduction to Chapters 3 & 4

The payment model is the Education Resource Block Grant Model (the model described in Chapter 2) with the addition of worksheets modified to enable the WDE to meet its statutory obligation of distributing funding to each school district. The additional worksheets added or modified by the WDE are:

- *Main Funding Sheet*
- *Base Sheet*
- *Payments*
- *HH Calculation*
- *Transportation*
- *Special Education*
- *Charter School Adjustments*
- *Other Add-Ins*
- *Local Resources*
- *School Reference Sheet*
- *Main Funding School Level Matrix*
- *VocEd Reference Sheet*

The payment model allows the WDE to calculate payments to school districts throughout the school year while maintaining data from all forty-eight school district's data in the same workbook. The remaining sections in Chapters 3 and 4 will explain how each worksheet, that the WDE added or where there is a modified function, helped the model to operate properly.

Special Education

The amount provided for special education within the model is equal to 100 percent of the approved amount actually expended by the district during the previous school year for special education programs and services as provided for by W.S. 21-13-321 and WDE Rules and Regulations, Chapters 7 and 8. School districts report qualifying expenditures from the prior school year and reimbursement is calculated on the WDE401 – Annual Special Education Expenditure Report. The calculated reimbursement is then transferred to the *Special Education* worksheet of the payment model.

Transportation

The amount provided for transportation within the model is equal to 100 percent of the actual approved expenditures by the district during the previous school year for transportation services as provided for by W.S. 21-13-320 and WDE Rules and Regulations, Chapters 8 and 20. School districts report qualifying expenditures from the prior school year and reimbursement is calculated on the WDE103 – Reimbursable Pupil Transportation Expenditures Report. The calculated reimbursement is then transferred to the *Transportation* worksheet of the payment model.

The amount stated in column C of the *Transportation* worksheet is limited to:

- The daily maintenance and operations costs associated with providing transportation to and from school and related activities;
- Field trips;
- Necessary training or workshops; and
- Personnel, such as the transportation director, mechanics, bus drivers, and bus zone aides.

Other costs, such as isolation and maintenance and bus purchases and leases are reimbursed, explained, and shown in the *Other Add-Ins* section of this *Guidebook*.

Other Add-Ins

The *Other Add-Ins* worksheet displays other 100 percent reimbursable amounts provided for by Wyoming law. Columns A and B provide basic district information including the district ID number and district name, respectively. Columns C through K calculate prior fiscal year reimbursement amounts for bus purchases and lease payments. Columns L through N calculate the prior fiscal year reimbursement amounts for transportation or maintenance for isolated pupils. Columns O through R calculate the prior fiscal year reimbursement amounts for teacher extra compensation payments. Columns S through U calculate the prior fiscal year reimbursement amount for special tuition (in-state and out-of-state). The total "other" reimbursement amount for each district is displayed in column V.

Table 3.1 describes the calculation of prior fiscal year reimbursement amounts for bus purchases and lease payments. In accordance with W.S. 21-13-320, if a school district purchases a bus, it is reimbursed for 20 percent of the eligible purchase amount over the next five school years. If a school district leases a bus, each lease payment will be reimbursed the following year.

Table 3.1 – Bus Purchase and Lease Reimbursement

Position	Formula	Description	Comments
Column C *Year 5 Gross Eligible Bus Purchases*	Hard Coded Value	The amount in column C equals the eligible bus purchases five fiscal years ago.	Column C equals the eligible bus purchases from five fiscal years ago.
Column D *Year 4 Gross*	Hard Coded Value	The amount in column C equals the eligible bus	Column C equals the eligible bus purchases from four fiscal years ago.

Eligible Bus Purchases		purchases four fiscal years ago.	
Column E *Year 3 Gross Eligible Bus Purchases*	Hard Coded Value	The amount in column C equals the eligible bus purchases three fiscal years ago.	Column C equals the eligible bus purchases from three fiscal years ago.
Column F *Year 2 Gross Eligible Bus Purchases*	Hard Coded Value	The amount in column C equals the eligible bus purchases two fiscal years ago.	Column C equals the eligible bus purchases from two fiscal years ago.
Column G *Year 1 Gross Eligible Bus Purchases*	Hard Coded Value	The amount in column C equals the eligible bus purchases from the prior fiscal year.	Column C equals the eligible bus purchases from the prior fiscal year.
Column H *Total 5 Year Eligible Bus Purchases*	=SUM(C13:G13)	Cell H13 equals the sum of cells C13 through G13.	Column H equals the total eligible bus purchases from the previous five fiscal years.
Column I *Twenty Percent Reimbursement on Eligible Bus Purchases*	=H13*0.2	Cell I13 equals cell H13 multiplied by .20.	Column I equals 20 percent of the total eligible bus purchases from the previous five fiscal years. This amount is reimbursed to the district in the current fiscal year.
Column J *Total Eligible Lease Payments*	Hard Coded Value	The amount in column J equals the eligible lease payments from the prior fiscal year.	Column H equals the total eligible lease payments from the prior fiscal year. This amount is reimbursed to the district in the current fiscal year.
Column K *Total Reimbursement for Buses on or after March 1, 1998*	=I13+J13	Cell K13 equals the sum of cells I13 and J13.	The amount in column K equals the amount a district is reimbursed for prior fiscal year bus purchases and lease payments. This amount is added to the district's foundation guarantee amount.

Table 3.2 describes the calculation of prior fiscal year reimbursement amounts for transportation or maintenance for isolated pupils. In accordance with W.S. 21-4-401(d),

a district can pay transportation payments to a student's parent or legal guardian. The reimbursement amount is calculated by multiplying the total approved round trip miles traveled each day, to and from the bus stop or the school, by the mileage rate set in W.S. 9-3-103(a)(ii). If it is more advantageous for the isolated pupil to live near the school, the district can make maintenance (rent) payments to the student's parent or legal guardian in accordance with W.S. 21-4-401(e). The amount paid shall be the lesser of the amount of maintenance payments claimed or the transportation payments that would have been payable.

Table 3.2 – Transportation and Maintenance Reimbursements

Position	Formula	Description	Comments
Column L *Isolation & Mileage on WDE-103*	Hard Coded Value	The amount in column L equals the eligible transportation reimbursement for isolated students claimed on the WDE-103.	Column L equals the transportation reimbursable amount for isolated students pursuant to W.S. 21-4-401(d).
Column M *Isolation & Maintenance on WDE-103*	Hard Coded Value	The amount in column M equals the eligible maintenance reimbursement for isolated students claimed on the WDE-103.	Column M equals the maintenance reimbursable amount for isolated students pursuant to W.S. 21-4-401(e).
Column N *Isolation & Maintenance on WDE-103*	=L13+M13	Cell N13 equals the sum of cells L13 and M13.	Column N equals the total reimbursable amount for transportation and maintenance paid by a district for isolated students pursuant to W.S. 21-4-401. This amount is added to the district's foundation guarantee amount.

Table 3.3 describes the calculation of the prior fiscal year reimbursement amounts for teacher extra compensation adjustments. In accordance with W.S. 21-13-324, a

district can adjust a teacher's compensation to employ teachers at locations which, because of their unique circumstances, require additional pay. The extra compensation:

- Cannot reflect a district's preference for paying higher salaries.
- Can only be for performing regular duties – not additional duties assigned to the teacher.
- Can be in the form of subsidized expenses other than rent or housing allowances, a cash bonus or a combination of the two.

Table 3.3 – Teacher Extra Compensation

Position	Formula	Description	Comments
Column O *Salary Teacher Extra Compensation*	Hard Coded Value	The amount in column O equals the eligible additional salary amount claimed on the WDE100.	Column O equals the total extra salary a district paid teachers at unique locations.
Column P *Fringe Teacher Extra Compensation*	Hard Coded Value	The amount in column P equals the eligible additional fringe benefits amount claimed on the WDE100.	Column P equals the total extra fringe benefits a district paid teachers at unique locations.
Column Q *Value of Other Subsidies Teacher Extra Compensation*	Hard Coded Value	The amount in column Q equals the eligible additional subsidies claimed on the WDE100.	Column Q equals the total additional subsidies districts paid teachers at unique locations.
Column R *Total Teacher Extra Compensation*	=SUM(O13:Q13)	Cell R13 equals the sum of the cells O13 through Q13.	Column R equals the total reimbursement amount for teacher extra compensation pursuant to W.S. 21-13-324. This amount is added to the district's foundation guarantee amount.

Table 3.4 describes the calculation of prior fiscal year reimbursement amounts for tuition payments from non-unified school districts (K-8 districts) to unified districts (K-12 districts) and tuition paid to out-of-state school districts.

Table 3.4 – Special Tuition Reimbursement

Position	Formula	Description	Comments
Column S *Non-Unified Paid to Unified In-State District*	Hard Coded Value	Tuition reimbursement amount paid by a non-unified district to a unified district.	Column S equals the non-unified school district reimbursement for tuition paid to a unified school district pursuant to W.S. 21-4-501.
Column T *Tuition Paid to Out-of-State District*	Hard Coded Value	Tuition reimbursement amount paid by a district to an out-of-state school district.	Column T equals the school district reimbursement for tuition paid to an out-of-state school district pursuant to W.S. 21-4-505.
Column U *Total Special Tuition*	=SUM(S13:T13)	Cell U13 equals the sum of cells S13 and T13.	Column U equals the sum of columns S and T.
Column V *Total Reimbursable Other Add Ins Sheet*	=K13+N13+R13+U13	Cell V13 equals the sum of cells K13, N13, R13 and U13.	Column V equals the total reimbursable amounts on the *Other Add-Ins* worksheet that will be added to each school district's foundation guarantee amount in accordance with W.S. 21-13-309.

Charter School Adjustments

The *Charter School Adjustments* worksheet calculates the additional funding for first year charter schools in accordance with W.S. 21-13-314. Column A displays the district ID number and column B displays the district name. Column C references (='Base Sheet'!J10) the model generated resources as computed on the *Base Sheet* worksheet. Column D represents the October 1 enrollment count of the first year of operation. When school districts estimate their initial funding, they provide a March 1 intended enrollment count. Column E represents the number of students that are already included in a district's three-year rolling average. The reason these students are identified is because they are already funded once through the model and the calculation does not want to count them again. Column F (=D9-E9) calculates the number of students that were not previously counted in the districts ADM.

Column G calculates a charter school's first year funding by using the following formula: =((F9*C9)*2)+(E9*C9). The formula provides two times the model generated resources for the students not previously counted among the district's ADM, plus the model generated resources for the number of students already included in the district's three-year rolling ADM average. Charter schools are entitled to 100 percent of the model generated resources (column G) less any district level amounts computed in the model generated resource amount in column C.

Hold Harmless (HH) Calculation

The *Hold Harmless* worksheet calculates the necessary hold harmless adjustment for any school district. The hold harmless adjustment is provided to ensure that a district's guarantee amount (model generated resources), less reimbursable amounts, is not less than 100 percent of the school foundation program amount available to the district in school year 2005-06. A school district does not receive a hold harmless adjustment if the decrease in funding (guarantee amount is less than the school year 2005-06 guarantee amount) is because the district's ADM has decreased. The following information below describes how each column is used on the *Hold Harmless* worksheet to calculate a hold harmless adjustment.

Column A displays the district ID number and column B displays the district name. Columns D through I display each district's guarantee amount and "Off the Model Resources" for school year 2005-06, including:

- School year 2005-06 foundation guarantee amount (column D)
- School year 2005-06 one-time health insurance bonus appropriated during the 2005 Legislative session pursuant to Senate File 47 (column E)
- School year 2005-06 one-time employee compensation bonus appropriated during the 2005 Legislative session pursuant to House Bill 185 (column F)
- School year 2005-06 reading assessment categorical grant (column G)
- School year 2005-06 full-day kindergarten categorical grant (column H)

- Column I displays the total school year 2005-06 resources available each school district

Columns K through O display the school year 2004-05 reimbursable amounts available to each school district in school year 2005-06, including:

- School year 2004-05 special education reimbursement amount (column K)
- School year 2004-05 transportation reimbursement amount (column L)
- School year 2004-05 "other reimbursement amounts (i.e., bus purchases and leases, transportation isolation and maintenance, teacher extra compensation, and special tuition) (column M)
- School year 2004-05 total reimbursed amounts to school districts in school year 2005-06 (column N)

Column O displays the school year 2005-06 ADM amount for each school district. Columns Q through X calculate the hold harmless amount. Table 3.5 describes how each column functions. Albany County School District #1 is used for the example.

Table 3.5 – Hold Harmless

Position	Formula	Description	Comments
Column Q *Previous School Year ADM*	=SUM(ADM!BA3:BA20)	Cell Q6 equals the sum of cells BA3 through BA20 on the *ADM* worksheet.	Column Q displays the previous school year's district ADM.
Column R *05-06 Guarantee + Off the Model Resources - Reimbursable*	=I6-N6	Cell R6 equals the difference between cell I6 and cell N6.	Column R displays the school year 2005-06 foundation guarantee amount plus the "Off the Model" resources minus the reimbursable amounts.
Column S	=R6/O6	Cell S6 equals cell R6 divided by cell	Column S calculates the school year 2005-06 per ADM

05-06 Guarantee Per ADM		O6.	guarantee amount.
Column T *05-06 $/ADM x 06-07 ADM*	=S6*Q6	Cell T6 equals cell S6 multiplied by cell Q6.	Column T calculates a school year 2005-06 guarantee amount, but multiplies the previous school year ADM by the school year 2005-06 per ADM guarantee amount.
Column U *Reduction due to loss of ADM*	=IF(AND(R6>W6,Q6<O6),T6-R6,0)	If cell R6 is greater than cell W6 AND cell Q6 is less than cell O6, then: Cell U6 equals the difference between cell T6 and R6, otherwise: Cell U6 equals "0".	Column U has an IF statement to determine the amount to reduce the school year 2005-06 guarantee amount due to a loss of ADM in a district. The formula checks to determine if the school year 2005-06 total resources, less reimbursable amounts, are greater than the current school year guarantee amount less reimbursable amounts, and the previous school year ADM is less than the school year 2005-06 ADM. If these two conditions are true, then the difference between columns R and T is the amount subtracted from the 2005-06 guarantee because the loss is due to a reduction in ADM
Column V *Hold Harmless*	=R6+U6	Cell V10 equals the sum of cells.	Column V is the hold harmless amount a school district is guaranteed to receive during the current school year, taking into account any loss of ADM.
Column W *FY08 Guarantee less: Reimbursable*	='Base Sheet'!S10-'Base Sheet'!O10-'Base Sheet'!Q10-'Base Sheet'!R10	Cell V10 equals cell S10 on the *Base Sheet* worksheet minus cells O10, Q10, and R10 on the *Base Sheet* worksheet.	Column W is the current school year guarantee amount less reimbursable amounts.
Column X	=IF(V6>W6,V6-W6,0)	If cell V6 is greater than cell W6, then cell X6 equals the	Column X calculates the additional amount a school district is awarded if their

		difference between cell V6 and W6, otherwise, cell X6 is “0”.	current school year guarantee amount (column W) is less than the hold harmless amount (Column V). That amount is calculated by taking the difference between columns V and W. The additional hold harmless amount is added to the district’s current school year guarantee amount in column U of the *Base Sheet* worksheet.

Local Resources

The *Local Resources* worksheet displays the amount of local resources available to a district from the prior fiscal year. W.S. 21-13-310 determines which revenues are counted as local or State revenue. In determining school district entitlement and recapture calculations, the WDE calculates each district's local resources to determine if the State needs to make an entitlement payment (when a district's local resources are less than the foundation guarantee amount) or if a district needs to send a recapture payment (when a district's local resources are greater than the foundation guarantee amount) to the State.

Columns A and B provide basic district information including the district ID number and district name, respectively. Columns C through AK calculate the prior fiscal year general fund revenues to be counted as local resources. Columns AL through AO calculate the estimated 6-mill and 25-mill tax collections to be collected in the current fiscal year. Columns AP through AW calculate the prior fiscal year tax shortfall and tax excess amount. Columns AX through BG calculate each districts cash reserves. The total local resources for each district are displayed in column BH.

Table 3.6 describes the calculation in determining the prior fiscal year general fund revenues to be counted as local resources.

Table 3.6 – General Fund Revenues

Position	Formula	Description	Comments
Column C *Prior Fiscal Year General*	Hard Coded Value	Amount populated from the WDE601.	Column C displays the total general fund revenue from the prior fiscal year.

Fund Revenue			
Columns D through AI *General Fund Revenue Source Codes*	Hard Coded Values	Amounts populated from the WDE601.	Columns D though AI display excluded revenues and accounting reversals as reported in each district's WDE601.
Column AJ *Total Revenue Not Counted*	=SUM(D9:AI9)	Cell AJ9 equals the cell of cells D9 through AI9.	Column AJ displays the total revenues and accounting reversals not to be counted as local revenue from the prior fiscal year.
Column AK *Total Revenue Counted*	=C9-AJ9	Cell AK9 equals the difference between cell C9 and AJ9.	Column AK displays the total local revenue to be counted from the prior fiscal year as a local resource.

Table 3.7 describes the calculation in determining the estimated 6-mill and 25-mill tax collections to be collected in the current fiscal year.

Table 3.7 – Estimated Current Fiscal Year Tax Collections

Position	Formula	Description	Comments
Column AL *Current Year Assessed Valuation*	Hard coded value.	The value in column AL is the school district's current year assessed valuation amount.	The assessed valuation amount is determined and reported to the WDE by the Wyoming State Board of Equalization.
Column AM *Current Year 25-mill Tax Estimate*	=ROUND(AL9*0.025,2)	Cell AM8 equals cell AL9 multiplied by .025, rounded to two decimal places.	The estimated 25-mill tax collection is calculated.
Column AN *Current Year 6-mill Tax Estimate*	Hard coded value.	The value in column AL is the school district's estimated 6-mill tax collection.	The estimated 6-mill tax collection is calculated by the WDE in accordance with W.S. 21-13-201(b).[10]
Column AO *Total Estimated*	=AM9+AN9	Cell AO9 is the sum of cell AM9 and AN9.	The district's total estimated 25-mill and 6-mill tax collections in the current fiscal

[10] The 6-mill calculation is estimated by converting the total county ADM into a percentage for each district in the county. The percentage of ADM a district has in the county is then multiplied by the county's current year assessed valuation. The result is the estimated 6-mill tax collection.

Current Year 25-mill and 6-mill Collections			year are summed. The total is then counted as a local resource.

Table 3.8 describes the calculation in determining the estimated 6-mill and 25-mill tax collections to be collected in the current fiscal year.

Table 3.8 – Tax Excess or Shortfall Calculation

Position	Formula	Description	Comments
Column AP *Prior Fiscal Year 25-mill Estimate*	Hard coded value.	The prior fiscal year's estimated 25-mill tax collection is populated in column AP.	Column AP is the prior fiscal year's 25-mill tax estimate.
Column AQ *Actual Prior Fiscal Year 25-mill Collected*	Hard coded value.	Column AQ is the prior fiscal year's actual 25-mill tax collection.	Column AQ is the prior fiscal year's actual 25-mill tax collection as reported by the school district to the WDE on their WDE601.
Column AR *Prior Fiscal Year 25-mill Shortfall*	=AQ9-AP9	Cell AR9 equals the difference between cells AQ9 and AP9.	If a district received less 25-mill taxes than what was estimated, that amount is calculated and displayed in column AR.
Column AS *Prior Fiscal Year 6-mill Estimate*	Hard coded value.	The prior fiscal year's estimated 25-mill tax collection is populated in column AS.	Column AS is the prior fiscal year's 6-mill tax estimate.
Column AT *Actual Prior Fiscal Year 6-mill Collected*	Hard coded value.	Column AQ is the prior fiscal year's actual 25-mill tax collection.	Column AT is the prior fiscal year's actual 6-mill tax collection as reported by the school district to the WDE on their WDE601.
Column AU *Prior Fiscal Year 6-mill Shortfall*	=AT9-AS9	Cell AU9 equals the difference between cells AT9 and AS9.	If a district received less 6-mill taxes than what was estimated, that amount is calculated and displayed in column AU.
Column AV	=IF(SUM(+AR9+AU9)>0,(	If the sum of cell AR9 and cell AU9	This column shows the "excess" of 25-mill and 6-mill

25-mill and 6-mill Net Excess	AR9+AU9),0)	is greater than "0", then: Cell AV9 equals the sum of AR9 and AU9, otherwise: Cell AV9 equals "0".	taxes a district received compared to what was estimated in the prior fiscal year. The "excess" amount is counted as a local resource in column BH.
Column AW *25-mill and 6-mill Net Shortfall*	=IF(SUM(+AR9+AU9)<0,((AR9+AU9)*-1),0)	If the sum of cell AR9 and cell AU9 is less than 0, then: Cell AV9 equals the sum of AR9 and AU9 multiplied by negative 1, otherwise: Cell AV9 equals "0".	This column shows the "shortfall" of 25-mill and 6-mill taxes a district did not receive compared to what was estimated in the prior fiscal year. The "shortfall" amount is paid to the school district on or before October 15 in the current fiscal year, pursuant to W.S. 21-13-313(d).

Table 3.9 describes the calculation in determining the cash reserves of a school district for the end of the prior fiscal year. The cash reserves calculation is in accordance with W.S. 21-13-313(e).

Table 3.9 – Cash Reserves Calculation

Position	Formula	Description	Comments
Column AX *Foundation Guarantee*	Hard coded value.	Column AX is equal to the district's prior school year's foundation guarantee amount.	The amount in column AX is the prior school year's foundation guarantee amount as calculated pursuant to W.S. 21-13-309.
Column AY *15% Threshold*	=ROUND(AX9*0.15,2)	Cell AY9 equals the amount in cell AX9 multiplied by 0.15, rounded to two decimal places.	Column AY calculates the 15% carryover limit of the previous school year's foundation guarantee amount a school district can hold in its general fund.
Column AZ	Hard coded value.	Column AZ equals the prior fiscal	The amount in column AZ is the general fund balance as

June 30, 20XX General Fund Balance		year's ending general fund balance as verified in the school districts audited financial statement.	stated in the school districts audited financial statement.
Column BA *Revenues Remaining from Settlements of Protested Amounts Attributable to Levies*	Hard coded value.	Column BA equals the amount of revenues the district received from settlements of protested amounts attributable to levies assessed under W.S. 21-13-102(a)(i)(A) and (ii)(A) and 21-13-201.	The amount in column BA equals settlement amounts of prior fiscal year(s) 25-mill and 6-mill revenues that were protested. These amounts are excluded from the cash reserves calculation for one year.
Column BB *Impact Aid Remaining as of June 30, 20XX*	Hard coded value.	Column BB equals the amount of impact aid[11] revenue the district has remaining in their general fund.	The amount in column BB equals the impact aid revenue the district has remaining in their general fund at the end of the prior fiscal year. The Impact Aid payments do not count towards the district's cash reserves.
Column BC *FY20XX Legal Restrictions*	Hard coded value.	Column BC equals legal restrictions[12] as determined by the WDE.	The legal restriction amounts are shown in column BC. Applicable legal restrictions do not count towards the district's cash reserves.
Column BD *June 30, '97 Adj. Cash Reserves + July 1, 2002 ½ K Pmt.*	Hard Coded Value.	Column BD equals the amount remaining in a district's cash reserves from their fiscal year ending June 30, 1997 and the July 1, 2002	The amount in column BD equals the amount remaining in a district's cash reserves from their fiscal year ending June 30, 1997 and the July 1, 2002 half-day Kindergarten payment. It could also include any other amounts the

[11] Impact Aid is a federal program that provides payments to school districts that are financially burdened by the federal activities. There are only a few districts in the state that receive Impact Aid payments. These districts don't receive the 25-mill and 6-mil payments because the land they occupy is federal land.

[12] These are calculated by using the audited financial statements. The legal restrictions must be encumbered expenditures that are for an existing legal obligation or otherwise restricted by law or regulation for expenditure on specific educational programs (e.g., employee insurance programs, tax settlement commitments, and scholarships).

		half-day Kindergarten payment.	Legislature chooses to exclude. The amounts in this column do not count towards the district's cash reserves.
Column BE *Amount Subject to 15% Limit*	=AZ9-SUM(BA9:BD9)	Cell BE9 equals AZ9 minus the sum of cells BA9 through BD9.	The amount in column BE equals the amount of cash that is subject to the 15% carryover limit in column AY.
Column BF *Percent Over 15% Threshold*	=IF(AZ9-SUM(BA9:BD9)>AY9,((AZ9-SUM(BA9:BD9))/AX9)-15%,0)	If cell AZ9 minus the sum of cells BA9 through BD9 is greater than cell AY9, then Cell BF9 equals the difference between cell AZ9 and the sum of cells BA9 through BD9 divided by cell AX9 minus 15%, otherwise Cell BF9 equals "0".	Column BF determines how much a district's cash reserves, subject to the 15% carryover limit, is over the 15% limit. If the amount is less than 15%, then the cell equals zero. If the amount is greater than the limit, it displays the percent it is over.
Column BG *FY20XX Cash Reserves Counted As Local Resources*	=IF(BE9-AY9<0,0,BE9-AY9)	If the difference between cells BE9 and AY9 is less than "0", then cell BG equals "0", otherwise Cell BG9 equals the difference between BE9 and AY9.	Column BG determines the dollar amount that is counted as a local resource because a district's cash reserves are greater than the 15% carryover limit.

Column BH of the *Local Resources* worksheet calculates the amount of revenue that counts as local revenue by summing the amounts for each district in columns AK, AO, AV, and BG. If a district's local revenues are greater than the calculated foundation guarantee amount, the difference is subject to recapture pursuant to W.S. 21-12-102(b). If a district's local revenues are less than the calculated foundation guarantee amount, the

WDE pays the district the difference as an “entitlement” payment pursuant to W.S. 21-13-311.

Base Sheet

The *Base Sheet* worksheet displays the model generated resources and reimbursable amounts, and uses those amounts to calculate the entitlement or recapture amount for each district. Columns A through C show descriptive information for each district, including the district ID number and district name. Columns E through J display the model generated resources. Columns K through R display the amounts that make up a district's "guarantee" amount before the hold harmless adjustment is calculated. Columns S through AB display and calculate each district's guarantee amount, hold harmless adjustment and entitlement or recapture calculations. Below, Table 3.10 describes each column and calculation. For more detailed discussion and information regarding the amounts displayed in columns E through R, please see the corresponding sections in this *Guidebook*.

Table 3.10 – Base Sheet

Position	Formula	Description	Comments
Column D *ADM*	=Inputs!P8	Cell D10 equals cell P8 on the *Inputs* worksheet.	The district model ADM is shown in Column D for each district.
Column E *School Resources*	=Inputs!S8	Cell E10 equals cell S8 on the *Inputs* worksheet.	The district's school level resources calculated on the *School Resources* worksheet are displayed.
Column F *Central Office*	='Central Office'!O5	Cell F10 equals cell O5 of the *Central Office* worksheet.	The district's central office resources calculated on the *Central Office* worksheet are displayed.
Column G *O&M*	='O&M Base Sheet'!R6	Cell G10 equals cell R6 of the *O&M Base Sheet* worksheet.	The district's routine operations and maintenance resources calculated on the *O&M Base Sheet* worksheet are displayed.

Column I *Utilities*	='04-05 Utilities'!B59 *Inputs!$D$166	Cell J10 equals cell B59 of the *04-05 Utilities* worksheet multiplied by cell D166 of the *Inputs* worksheet.	Column I displays the 2004-05 utilities expenditures and an inflation adjustment found in cell D166 of the *Inputs* worksheet to establish the 2005-06 base year cost. In subsequent years, cell D166 of the *Inputs* worksheet reflects the ECA enacted by the Legislature.
Column J *Model Generated Resources Per ADM*	=SUM(E10:I10)/D10	Cell J10 equals the sum of cells E10 through I10 divided by cell D10.	The model generated resources in column E through I are divided by the district model ADM.
Column K *Total Reimbursement for Buses On or After 3/1/98*	='Other Add-In"s'!K13	Cell K10 equals cell K13 of the *Other Add-Ins* worksheet.	Total reimbursement for district bus purchases and leases is displayed.
Column L *Total Transportation Isolation and Maintenance Reimbursement*	='Other Add-In"s'!N13	Cell L10 equals cell N13 of the *Other Add-Ins* worksheet.	Total reimbursement for district transportation isolation and maintenance is displayed.
Column M *Total Extra Compensation*	='Other Add-In"s'!R13	Cell M10 equals cell R13 of the *Other Add-Ins* worksheet.	Total reimbursement for district teacher extra compensation is displayed.
Column N *Special Tuition*	='Other Add-In"s'!U13	Cell N10 equals cell U13 of the *Other Add-Ins* worksheet.	Total reimbursement for special tuition is displayed.
Column O *Total of Reimbursable for Columns 11-14*	=SUM(K10:N10)	Cell O10 equals the sum of cells K10 through N10.	The total of the amounts in columns K through N are displayed.
Column P *1st Year Charter School Adjustments*	='Charter School Adjustments'!G9	Cell P10 equals cell G9 of the *Charter School Adjustments* worksheet.	The 1st year charter school adjustment is displayed.

Column Q *Transportation*	=Transportation!C8	Cell Q10 equals cell C8 of the *Transportation* worksheet.	The 100% reimbursed transportation amount from the WDE103 – Reimbursable Pupil Transportation Expenditures Report is displayed.
Column R *Special Education*	='Special Education'!C8	Cell R10 equals cell C8 of the *Special Education* worksheet.	The 100% reimbursed special education amount from the WDE401 – Annual Special Education Expenditure Report is displayed.
Column S *Model Guarantee Before Hold Harmless*	=SUM(E10:I10,K10:N10,P10:R10)	Cell S10 equals the sum of cells E10, I10, K10 through N10, and P10 through R10.	The "foundation guarantee" in column S is the sum of the model generated resources, reimbursable amounts, and charter school adjustments before any hold harmless adjustments.
Column T *Model Guarantee per ADM Before Hold Harmless*	=S10/D10	Cell T10 equals cell S10 divided by cell D10.	The "foundation guarantee" per ADM before the hold harmless adjustment is calculated.
Column U *Hold Harmless Adjustment*	='HH Calculation'!X6	Cell U10 equals cell X6 of the *HH Calculation* worksheet.	If any district was to be "held harmless" in any school year, the additional funding as provided for by Wyoming law is shown in column U.
Column V *Model Guarantee With Hold Harmless*	=SUM(S10,U10)	Cell V10 equals the sum of cells S10 and U10.	The "foundation guarantee" pursuant to W.S. 21-13-309 is calculated in column S. The "foundation guarantee" is the sum of the model generated resources, reimbursable amounts, and charter school adjustments with any hold harmless adjustments.
Column W *Model Guarantee per ADM With Hold Harmless*	=V10/D10	Cell W10 equals cell V10 divided by cell D10.	The "foundation guarantee" per ADM with the hold harmless adjustment is calculated.
Column X	='Local Resources'!B	Cell X10 equals cell BH9 of the	The districts local resources calculated in accordance with

Local Resources	H9	*Local Resources* worksheet.	W.S. 21-13-310 are displayed.
Column Y *Entitlement*	=IF(V10-X10>0,V10-X10,0)	If cell V10 minus X10 is greater than "0", then: Cell Y10 equals the difference between cell V10 and X10, otherwise: Cell Y10 equals "0".	If a district's local resources are less than their "foundation guarantee" amount, then the difference is considered a district's "entitlement" amount. The entitlement is the portion of the "foundation guarantee" the WDE pays to the district in three installments each school year: August 15, October 15, and February 15. If a district's local resources are greater than their "foundation guarantee", then the cell equals zero.
Column Z *Recapture Before Excess Mill Rebate*	=IF(V10-X10<0,ABS(V10-X10),0)	If cell V10 minus X10 is less than "0", then: Cell Z10 equals the absolute value of the difference between cell V10 and X10, otherwise: Cell Z10 equals "0".	If a district's local resources are greater than their "foundation guarantee" amount, then the difference is considered a district's "recapture" amount. If a district's local resources are less than their "foundation guarantee", then the cell equals zero.
Column AA *Excess Mills Levied Rebate*	=Z31*0.024506534043733 1	Cell AA31 equals cell Z31 multiplied by a percentage calculated pursuant to W.S. 21-13-102(g).	Column AA displays the Excess Mills Levied Rebate as provided for by W.S. 21-13-102(g). If a recapture district levies more mills than the statewide average, then they qualify for this rebate. The percentage amount the district is over the statewide average is multiplied by their recapture amount in column Z to determine the rebate amount.
Column AB	=Z10-AA10	Cell AB10 equals	Column AB of the *Base Sheet*

Adjusted Recapture		the difference between cell Z10 and cell AA10.	calculates the "adjusted recapture" amount that a school district remits to the State in accordance with W.S. 21-13-102(b). The formula subtracts the Excess Mills Levied Rebate amount in column AA from the recapture amount in column Z.

Chapter 3 – Statewide Payment Model Worksheets

Main Funding Sheet

The *Main Funding Sheet* displays results of the model calculations for school and district funding components. The *Main Funding Sheet* allows the user of the payment model to select or type in a school district's seven-digit district ID number in cell F8 to view school district information. Based on the district ID entered, the worksheet pulls data from other worksheets contained in the payment model to display a detailed summary of the model resources and school district local resources. Below is a brief description of what each section of the *Main Funding Sheet* displays; a more detailed explanation of how the amounts are calculated can be found in the other portions of this *Guidebook*.

Section A of the *Main Funding Sheet* displays ADM calculations. In this section, the school district's previous year ADM is displayed by school and by grade. Column S displays the ADM the model uses for funding purposes as described in the ADM section of this *Guidebook*.

Section B displays the information necessary to calculate vocational education funding, including vocational education student and teacher FTEs (full-time equivalents). Districts report, by school, the vocational education student FTEs and the vocational education teacher FTEs using the *WDE100 Voc Ed Student FTE* and the *WDE100 Voc Ed Teacher FTE* worksheets. The amount generated for vocational education supplies and equipment appears in Section B. However, this amount is only displayed for informational purposes and is included in the school level resources calculations displayed in Section D.

Section C, District Level Resources, displays the amount of resources available to a school district for operations and maintenance (O&M), central office operations, and utilities. The O&M subsection displays the amount for O&M supplies; the number of custodians, maintenance worker, and groundkeeper FTEs; and the amount of compensation associated with those FTEs. The amounts generated for central office professional and clerical FTEs, the compensation amounts for those FTEs, and non-personnel central office funding, are all displayed in the central office subsection. Finally, the resources funded for the district's utilities are shown.

Section D displays Model Generated School Resources. In this section, the school district's model generated resources are displayed by school and by eight different categories: regular classroom teachers, specialist teacher costs, additional minimum teacher costs, other teacher costs, teacher support costs, administrative staff costs, and non-staff costs. These values are pulled from the *Main Funding School Level Matrix* worksheet.

Section E displays first year charter school funding adjustments. The first year charter school data is processed and calculated in the *Charter School Adjustments* worksheet of the payment model and the result is then displayed on the *Main Funding Sheet*. Essentially, charter schools generate double funding for the first year of operation. The charter school's March 1 intended enrollment is used as an initial proxy for average daily membership (ADM). The March 1 proxy count is separated into current students and new students to the school district.[13]

Sections F through K display school district reimbursable amounts for the following items: transportation maintenance and operations, special education, bus leases

[13] Computation of this amount is explained in the Charter School Adjustments section of this *Guidebook*.

and purchases, pupil maintenance/isolation, teacher extra compensation, and special tuition and maintenance. These amounts are calculated on other WDE fiscal reports or are calculated on other worksheets in the payment model. These reimbursable items are explained in the Other Add-Ins, Transportation, and Special Education sections of this *Guidebook*.

Section L is the calculation of Foundation Guarantee (before any hold harmless adjustments). The Foundation Guarantee is the sum of all funding components after applying external cost adjustments and regional cost-of-living adjustments. This amount also includes all of the reimbursable items in sections F through K. This section references the calculation on the *Base Sheet* worksheet in column S.

Section M, Hold Harmless Adjustment, is pursuant to 2006 Laws, Chapter 37, Section 6, which provides a "hold harmless" or model funding base set at school year 2005-06 levels. A hold harmless funding adjustment is only activated if model generated funding drops below the school year 2005-06 threshold, provided the reduced funding is not attributed to a loss of students. The hold harmless calculation can be viewed on the *HH Calculation* worksheet of the payment model in column X.

Section N, Local Resources, displays the amount of local resources available to a district from the prior fiscal year. Section N1 displays the total general fund revenue from the prior fiscal year. Section N2 displays excluded revenues and accounting reversals. Section N3 displays the estimated 25 and 6 mill tax collections for the upcoming fiscal year. Section N4 shows whether the school district received more (excess) or less (shortfall) 25 and 6 mill tax revenue during the prior fiscal year than estimated. If the school district received more, that amount is then considered local

revenue and if the district received less, the amount is made up in a tax shortfall payment, as show in Section S. Section N6 shows the total local resources for the school district.

Section O is a restatement of the Foundation Guarantee with the hold harmless amount added. Section P displays any additional statutory considerations for recapture districts. Currently, the only statutory consideration is the excess mills levied rebate which is explained in more detail in the Base Sheet section of this *Guidebook*. Sections Q and R show the entitlement or recapture amount, respectively, for the school district after statutory considerations. If the amount in Section N6 is greater than the guarantee amount, then the district is considered a recapture district. If the local resources are less than the Foundation Guarantee then the district is considered an entitlement district. Section S displays the tax shortfall grant amount a district receives. By law, the tax shortfall grant is paid separate from the entitlement payments by the WDE on or before October 15 in accordance with W.S. 21-13-313(d).

Payments

The *Payments* worksheet is a worksheet that is maintained throughout the school year by the WDE and summarizes the School Foundation Program payments to school districts. The *Payments* worksheet will show at a minimum:

- The three entitlement payments on August 15, October 15 and February 15 of each school year
- The recapture loan payment to recapture districts
- Categorical grants (e.g., summer school/extended day and instructional facilitator)
- Cooperative incentive grant pursuant to W.S. 21-13-331
- Tax shortfall grant pursuant to 21-13-313(d)
- Mill levy supplement payments pursuant to W.S. 21-15-105
- National board certification reimbursement pursuant to W.S. 21-7-501(f)

Chapter 4 – Other Worksheets in the Wyoming Funding Model

This chapter describes the remaining worksheets contained within the payment model and the model. The remaining worksheets have no "cost function" associated to them as they only assist the other worksheets in information displayed or provide summary information of what is calculated on the other worksheets.

The *District Summary* worksheet allows a person to enter in a district's seven-digit ID number which then populates the *District Summary* worksheet with the selected district's financial and personnel information, as calculated by the model at the district and school levels. The default selection is the State totals, with ID number '9999999'. Once a school district's ID number is input, the *School Summary Dollars* and *School Summary FTEs* worksheets will be populated with a more granular display of data for each school within the district. The *School Summary Dollars* worksheet will show the financial resources for each school-level resource in the model and the *School Summary FTEs* worksheet will covert those financial resources into personnel or "full-time equivalents".

To enable the data displays in the *District Summary, School Summary Dollars* and *School Summary FTEs* worksheets, the *School Resources-District Rollup* and *School Resources Matrices* worksheets are used. Both of these worksheets are hidden within the Excel workbook. The *School Resources-District Rollup* worksheet aggregates each model generated resource on a single worksheet to the district level and groups them by specific categories. The *School Resources Matrices* worksheet is a matrix that aggregates each school level resource by schools into specific categories, which makes it possible to populate the *School Summary Dollars* and *School Summary FTEs* worksheets. The WDE

also created a matrix worksheet to allow the *Main Funding Sheet* worksheet to display the information in various formats. That worksheet is called the *Main Funding School Level Matrix* worksheet, which is hidden within the workbook.

The WDE also created the *School Reference* worksheet and the *VocEd Reference* worksheet. There are often changes in school names, ID numbers, grade configurations and school information in the model. The *School Reference* worksheet allows the WDE to make these changes in one place and have the changes transfer automatically to most of the worksheets in the model. The *VocEd Reference* worksheet is used to populate information on the *Main Funding Sheet*. Both of these worksheets are also hidden.

The final worksheets that are hidden within the workbook are the *05-06 Guarantee and Off Model* worksheet and the *O&M Combined Programs* worksheet. These worksheets are not referenced on any other worksheet within the model and have no functionality with them. They were used for reference during the recalibration.

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